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# TOWN REPORTS 1983

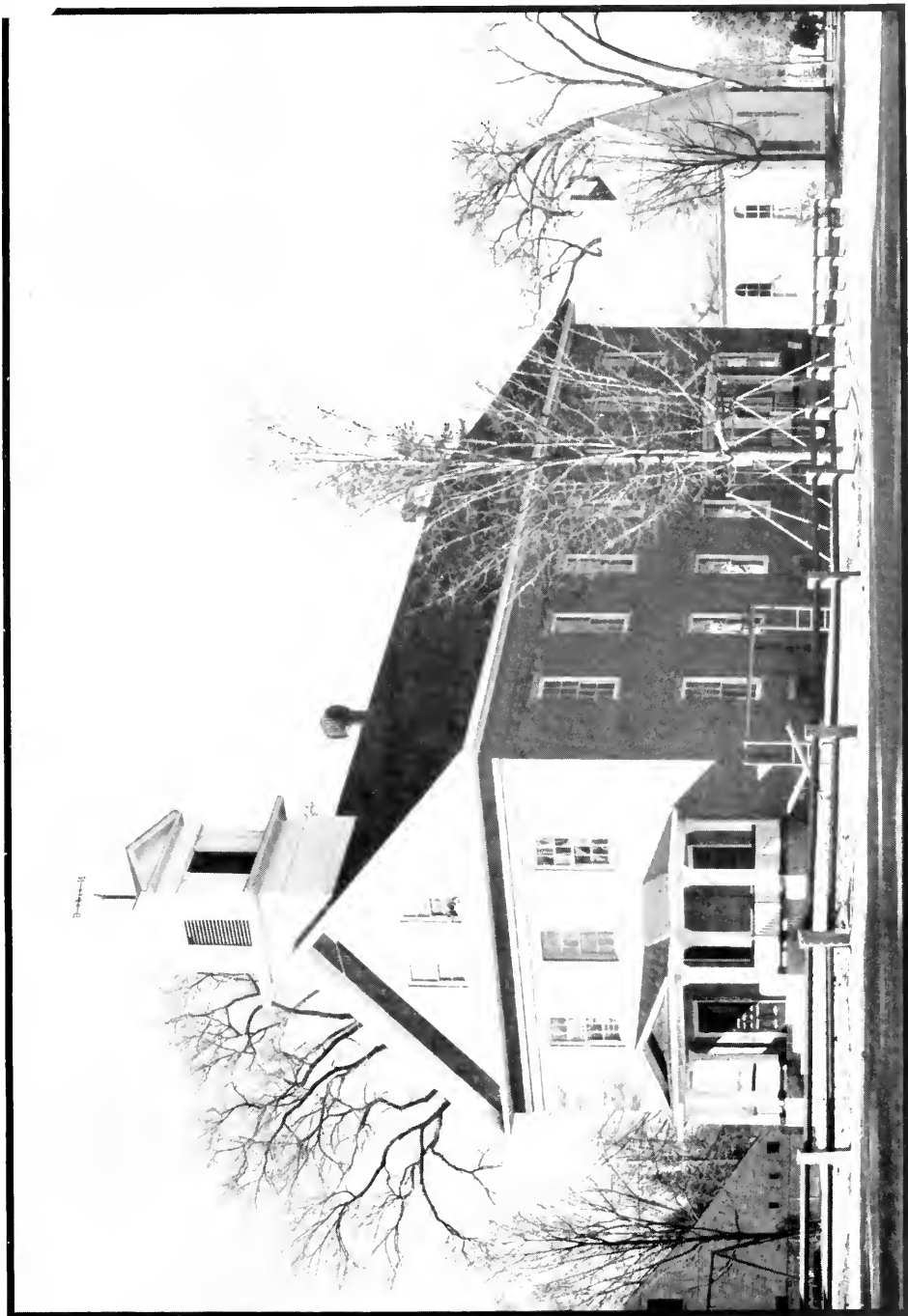


PHOTO BY BOB WILLISTON

# AMHERST NH



NARRATIVE REPORTS  
*of the*  
Town Officers  
*of*  
Amherst, N.H.  
*for the*  
*Year Ending December 31, 1983*  
*and*  
FINANCIAL RECORDS FOR FISCAL YEAR  
ENDING 6-30-83

THE CABINET PRESS, INC.

MILFORD, N.H. 1984

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TOWN OFFICERS

Population - June 1983 - 9,579

Moderator

M. A. Wight, Jr., 1984

Selectmen

Elizabeth D. Lown, Chairman, 1986  
Alice E. Arnold, 1986 John I. Snow, 1984  
Francis N. Perry, 1985 Henry Manoogian, 1985  
Barbara Landry, Secretary

Town Clerk

Bernice G. Boothroyd, 1984

Tax Collector

Barbara Landry, 1986

Treasurer

Marion Sortevik, 1985

Town Counsel

William R. Drescher

Health Officer

Dr. James C. Starke

Welfare Officer

Betty Arnold  
Henry Manoogian

Zoning Administrator

Russell V. Abbate

Police Chief

John T. Osborn, Jr.

Building Inspector

David Sliney, Jr.

Fire Chief

Marshall Strickland

Road Agent

Richard G. Crocker

Fire Wards

Marshall Strickland David Herlihy Richard G. Crocker

Custodian of Town Buildings

Ernest Law

Recreation Director

Charles (Pete) Houston

Supervisors of the Checklists

Jean E. Lyon, 1986 Robert Wishart, 1984  
Evelyn Riccitelli, 1988

RESCUE SQUAD

Gustav Bischoff, Resigned Richard Grumet

Civil Preparedness

Roy E. Maston, Director Harding C. Sortevik, Dep. Dir.

Trustee of Trust Funds

David T. Ramsay, 1986 George W. Brown, Resigned  
Raymond Woolson, 1985 William P. Lyle, 1984

### Cemetery Trustees

David T. Ramsay

John I. Snow

Robert Crouter

### Library Trustees

Lucy Ramsay, 1984

Forrest Athey, Jr., 1985

Wendy Stotz, Resigned

Barbara Wilson, 1986

Richard Heineke, 1984

John Moorhouse, 1986

Blanche Wichman, 1984

### Planning Board

Oliver Hayes, Chairman, 1984

Roger Smith, 1986

Betty Arnold, Ex-officio

Douglas Kirkwood, 1986

Nancy Jones, Alternate

Charles Tiedemann, 1988

William D'Alessandro, Alt.

Marilyn Peterman, 1985

Nancy Baker, Alternate

Edward Merrell, 1987

John Silva, Alternate

### Board of Adjustment

Peter F. Wells, Chairman, 1984

Linda Lonneman, 1986

John F. Scott, Alternate

W. Alan Huebner, 1987

J. Clark Logan, Alternate

James M. Banghart, Jr., 1985

Philip Stone, Alternate

Robert Suomala, 1988

Arnold Dickinson, Alt.

### Road Commissioners

Stephan Duggan, Resigned

Everett Leach, 1985

Meric Arnold, 1986

Elliott Lyon, 1984

### Nashua Regional Planning Commission

Martin Michaelis, 1984

John Silva, Alternate

Justin Bielas, 1986

M. A. Wight, Alternate

Nancy Jones, Alternate

### Conservation Commission

Elisabeth Barrett, Chairman, 1984

Howard Parkhurst, 1986

Charles Bacon, 1986

Thornton Stearns, 1985

Oliver Holt, Alternate

Elizabeth Gillespie, Resigned

David Atkinson, 1984

Ann Kirkwood, 1985

George Doran, Resigned

Carol Francis, 1986

William Overholt, Alt.

### Historic District Commission

Peter Rotch, 1984

Neil McDowell, Alternate

Robert Jackson, 1985

Oliver Hayes, Ex-officio

John I. Snow, Ex-officio

Nancy Baker, 1986

### Recreation Commission

Gerry Klein, 1985

John Wolfgang, 1984

David McGuckin, 1984

Gene Calvano, Alternate

Cynthia Lindquist, 1986

Robert Cohen, Alternate

William Cassidy, Alt.

Tree Committee

Richard Kingsbury, 1986	Carlton Thatcher, 1985
Ann Taussig, Alternate	Richard Griffiths, 1984

Independence Day Committee

Ann Bergin, Chairman

Memorial Day Committee

Peter Bergin, Chairman

Ways and Means Committee

Catherine Cummings, Chairman

Sylvia Agler	Harold Jesse
Douglas Heaton	William Johnson
Carol Holden	William Overholt
Cliff Ann Wales	Marilyn Sanfacon
Dennis Wilson	Carl Doane

Representatives to General Court

M. A. Wight, Jr.	B. P. Smith
Joanne Head	Peter F. Wells

Member of State Senate

John Stabile

Highway Safety Committee

John T. Osborn, Jr., Police Chief	Gustav Bischoff, Rescue-Resign.
Marshall Strickland, Fire Chief	Richard Grumet, Rescue
Roy Maston, Civil Preparedness	Francis Perry, Selectman
Richard Crocker, Highway	Alexander Blastos, Schools

Souhegan Regional Landfill District

Thomas Grella, 1985	Dennis Wheeler, 1986
William Marble, Resigned	

TOWN WARRANT

The State of New Hampshire

March 13, 1984

Polls will be open from 7:00 a.m. to 7:00 p.m. at Wilkins School

Voting on Articles 1 and 2 will be at the polls.

Remaining articles will be considered at the meeting held at 9:00 a.m. March 17, 1984 at Middle School.

To the inhabitants of the Town of Amherst in the County of Hillsborough and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Wilkins School on Boston Post Road, Village on Tuesday, the 13th day of March, 1984 at 7:00 a.m. for the choice of Town Officers elected by official ballot and such action required to be inserted on said official ballot (Articles 1 and 2).

The polls will open on said date at 7:00 a.m. and will close not earlier than 7:00 p.m. in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Amherst will be held at the Middle School on Cross Road, Amherst on Saturday, March 17, 1984 at 9:00 o'clock in the morning to act on those matters not to be voted on by official ballot (Article 3 thru

Article 1.

To choose all necessary Town officers for the ensuing terms.

Article 2.

To see if the Town will vote to make the following changes in the Zoning Ordinance and Zoning Map for the Town of Amherst.

AMENDMENT #1

Withdrawn by the Planning Board.

AMENDMENT #2

Amend the definition of a Planned Development (section 9) to read "A Planned Business or Commercial Development."

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Town of Amherst to make clear the difference between a Planned (business) Development and Planned Residential Development?

YES

NO

AMENDMENT #3

Delete the following from uses permitted by Special Exception in the Residential (RE) Zone (Section 5-4). Lines 2 thru 6 (religious purposes, private schools, professional offices, hospitals, clinics, nursing homes, funeral homes).



**BALLOT QUESTION:**

Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Town of Amherst to eliminate some uses currently permitted by Special Exception in the Residential Zone?

YES

NO

**AMENDMENT #4**

1. Amend Section 4-9, Paragraph C-1 (in the Industrial Zone) to read..."The minimum lot area for any permitted use shall be one acre."

2. Amend paragraph C-2 so that the frontage requirement for all uses permitted in the Industrial Zone is 200 feet. (eliminating paragraph 2b)

**BALLOT QUESTION:**

Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town of Amherst to make lot size requirements for Limited Commercial uses consistent throughout the Zoning Ordinance?

YES

NO

**AMENDMENT #5**

Add to Section 6-2, Paragraph E..."They may require plans, details, specifications for new structures to have been prepared, or sealed, by a licensed architect or engineer."

**BALLOT QUESTION:**

Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Town of Amherst to obtain reasonably detailed and accurate plans for the construction of new buildings?

YES

NO

**AMENDMENT #6**

Add new Section 3-12 to Article III. Farming

Intent. In keeping with the goals of the Master Plan, a Right to Farm Ordinance is hereby written to encourage and protect farms and farming in the Town of Amherst.

Proposal. In order to protect the existing farms in the Town of Amherst and to encourage others who might want to farm, it is recognized that 'the right to farm' is a natural right and is allowed to exist as a permitted use in the Town of Amherst subject to the restrictions and regulations of the Town of Amherst and State Health and Sanitary Codes for intensive fowl and livestock farms.

The right to farm as used in this Ordinance includes use of necessary equipment, farm machines, farm laborers, application of fertilizers, etc, for the purpose of producing agricultural products such as vegetables, grains, hay, fruit, trees, plants, etc. The right to farm shall also include the right to use land for grazing by animals and the raising of livestock and fowl, when conducted in accordance with generally accepted agricultural practices and may take place on holidays, sundays, weekdays, night and day.

**BALLOT QUESTION:**

Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Town of Amherst to encourage and protect farming in Amherst?

YES

NO

AMENDMENT #7

Add new Paragraph J to Section 6-2..."J. Consistent with State Statutes, public utility structures proposed for the Town of Amherst shall obtain building permits and meet zoning requirements."

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the Town of Amherst to obtain a reasonable measure of control, consistent with State Statutes, as to the location, height and setback of public utility structures when constructed in Amherst?

YES

NO

AMENDMENT #8

Amend the paragraphs on Densities and Bonuses in the PRD Ordinance as follows:

**DENSITIES** In the PRD, density shall be determined by the following method. Divide the net tract area by two (2), the minimum lot size in the Residential, Rural, and Commercial Zones, or by five (5), the minimum lot size in the Northern Rural Zone. Multiply the result by four (4) if soils are of slight limitation, or three (3) if more than 50% of the net tract area is of moderate limitation. The results shall be the number of bedrooms permitted in the entire development. If bonuses, as explained below, are granted, the total number of bedrooms shall not exceed twenty-five (25%) percent of the number of bedrooms calculated above. The number of bedrooms permitted in any PRD shall be determined by the Board to assure compliance with the purpose of a PRD and shall not exceed the limit determined above.

For the purposes of this Ordinance, a bedroom may mean any room other than a kitchen, bathroom, living, or small utility room. In the review of the floor plan or plans, the Board, when appropriate, may deem floor space shown on said plans to constitute the number of bedrooms which could be reasonably built in that space, as opposed to the number of bedrooms shown. The Board may designate a room not to be a bedroom if it is clear that its use as a bedroom is unlikely in view of the layout of the unit or overall character of the PRD. The number of said bedrooms that shall be permitted in any one of the units proposed shall be fixed by the Board before the approval of the Final Phase. The Board shall also approve the external architectural design of the PRD to ensure its compliance with the goals of this Ordinance as stated in the section on PURPOSE. The number of bedrooms permitted in the PRD shall be noted on the Final Plat.

**BONUSES** The Board shall review the proposed PRD and consider the extent to which it meets or addresses the objectives set forth in this Ordinance and the Master Plan and may, in its judgment, grant bonuses in the form of an increase in the number of permitted bedrooms. The Board shall consider phasing of construction over a minimum of three (3) years as a requirement for such consideration. In no case shall the total number of bedrooms of the PRD exceed twenty-five (25%) percent of the maximum number of bedrooms calculated above.

ADD to Open Space paragraph...Harvesting of trees in the open space is permitted if it is done according to good forestry practice and with the expressed permission of the Planning Board.

**BALLOT QUESTION:**

Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the Town of Amherst to eliminate reference to specific percentage of bonus bedrooms which might be granted by the Planning Board in reviewing/approving Planned Residential Developments?

YES

NO

**AMENDMENT #9**

To create an Aquifer Conservation District, as stated in the text below, identifiable as areas of blue shading or crosshatching appearing on state-wide mapping prepared by the U.S. Geological Survey entitled "Availability of Groundwater in the Lower Merrimack River Basin, Southern New Hampshire by John E. Cotton, 1977", and as may be amended from time to time.

**New Section 4-13, Article IV. Aquifer Conservation District**

**PURPOSE:** Pursuant to RSA 31:60 (674:16) and RSA 31:61A (674:21) and in order to help maintain the quality of living in the Town of Amherst as set forth in the Master Plan, the Town believes that an adequate water supply is indispensable to the health, welfare, and safety of its citizens. Such an adequate supply is also essential to the maintenance of the ecological balance of the natural environment of the Town, an environment which the Town wishes to protect. These water resources are subject to an ever-increasing demand for new and competing uses. Thus, the Town declares and determines that such water resources whether occurring above or below ground constitute a precious, finite, and invaluable public resource. These resources should be protected, conserved, and managed in the interest of present and future generations. The intent of this Ordinance is to provide for the protection of the water resources from contamination by polluting, hazardous, or toxic materials.

**LOCATION:** The Aquifer Conservation District is identified as those areas designated by blue shading or crosshatching which appear on state-wide mapping prepared by the U.S. Geological Survey entitled "Availability of Groundwater in the Lower Merrimack River Basin, Southern New Hampshire" by John E. Cotton, 1977, and as may be amended or superceded by the U.S.G.S. or by the Planning Board as provided herein from time to time. This map is on display in the Zoning Office of the Town of Amherst. The district shall include mapped primary and secondary recharge areas.

A. Permitted Uses. Any of the following uses, which may require a permit, that meet the purpose of the District outlined above and which comply with all of the following requirements and conditions.

1. Industrial or commercial uses, in the Industrial and Commercial zones respectively, which discharge no hazardous or toxic waste on site and which uses are non-polluting.

2. Residential uses.

3. Activities designed for conservation of soil, water, plants and wildlife.

4. Outdoor recreation activities except those which destroy the surfaces of hillsides, or other watershed areas.

5. Operation and maintenance of existing bodies of water, wells, dams or other conservation devices.

6. Forestry uses provided that the land is returned to its natural state in order to prevent loss of top soil, erosion, or alteration of the normal drainage patterns and flow. Agricultural uses where the land in question is planted with a cover crop when the use is terminated.

B. Prohibited Uses: The following uses are prohibited in this District:

1. Outdoor storage of road salt or other deicing chemicals and dumping of snow containing road salt or other deicing chemicals.
2. Solid waste disposal sites.
3. Septage disposal sites and lagoons.
4. Automotive repair shops, junkyards, automotive junkyards and automotive salvage operations, as well as any similar use which might potentially affect water quality.
5. On-site storage of hazardous waste, or toxic materials, except temporarily as necessary in the ordinary course of business. A permit is required for such temporary storage.

C. Special Conditions. The following conditions shall apply to all uses in this District.

1. Sanitary waste water discharge to septic and leaching systems shall conform to the regulations set forth in the Town of Amherst Water Pollution Control Regulations.

2. All liquid or solid waste other than normal septic effluent shall be temporarily stored on-site and disposed of in a manner determined by the Planning Board.

3. Monitoring wells shall be established for all industrial and commercial uses utilizing or storing hazardous or toxic materials. The number, construction, and location of these wells shall be determined by the Planning Board. These wells shall be checked for compliance with the Interim Primary Drinking Water Regulations and Secondary Drinking Water Regulations as provided for in the Safe Drinking Water Act of 1974. The checking of wells shall take place on a monthly basis and the results reported to the Board of Health.

4. Storage of petroleum and refined petroleum products shall be above ground in a manner approved by the Fire Department unless Planning Board permission is obtained for subsurface storage. It shall be the responsibility of every applicant for such permit to demonstrate to the satisfaction of the Planning Board that subsurface storage can be accomplished in a manner which will not adversely affect the aquifer. Subsurface storage of such materials is permitted only with permission of the Planning Board and with such conditions specified to prevent the pollution of the aquifer. Permits issued by the Board of Selectmen shall be for a period of not more than fifteen (15) years, renewable upon application.

5. Use of pesticides, herbicides, fertilizers, manure and other potentially dangerous leachables shall be controlled in a manner determined by the Board of Health and in compliance with RSA 149D, 149D:7, 222 and the NH Code of Administrative Rules. Storage of these materials shall not be outdoors.

6. When an industrial or commercial use changes on a site within this District to a use which involves the use, storage, or disposal of hazardous or toxic materials, a non-residential site review shall be required.

7. No more than 70% of a lot shall be rendered impervious.

8. Storm water drainage from aquifer sites shall be collected into catch or settling basins before leaving the site.

D. Incorrectly Designated Zones. When the actual boundary of the Aquifer Conservation District is disputed, the Planning Board, at the complainant's expense and authorization, may engage a professional geologist or hydrogeologist to determine the precise location of the Aquifer Conservation District boundaries in the properties affected. A report of his/her findings shall be submitted to the Planning Board and shall include but not be limited to the following:

1. A revised soils map of the area in question prepared by a soils scientist qualified in hydrologic studies along with a written report of his/her on-site field inspection and test boring data.

2. The Planning Board shall adjust the boundary of this District based on the evidence provided as set forth above. It shall reserve the right to withhold action on any plat pending the results of an on-site inspection by the Board or its appointed agent and shall act to approve or disapprove the plan within ninety (90) days of submission or such further time as deemed necessary, but not to exceed an additional ninety (90) days.

E. Administration. All existing industrial and commercial uses utilizing or storing hazardous or toxic materials which are located within the Aquifer Conservation District must be reviewed by the Planning Board within six (6) months of the enactment of this Ordinance and must be in compliance with the conditions of this Ordinance by January 1, 1986.

F. Non-Conforming Uses. Non-conforming uses which exist at the time of adoption of this Ordinance may continue unless that use is found by the Board of Selectmen in consultation with the Planning Board to be an imminent danger to the public health, safety, and welfare. In such cases, that use must be brought into conformance with this Ordinance in a timely fashion as determined by the Board of Selectmen or the Board of Health.

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #9 as proposed by the Planning Board for the Town of Amherst to create an Aquifer Conservation District in order to protect the quality of water in Amherst in the interest of present and future generations?

YES NO

AMENDMENT #10

Amend the Zoning Map for the area at the junction of Route 13 and Christian Hill Road to change the zoning from Limited Commercial to Rural. Said area containing all or portions of lots 72, 73, 74, 75, 76, 76-1, 69-4 on tax map 5 and as shown on posted maps.

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #10 as proposed by the Planning Board for the Town of Amherst to change the zoning of this area from Limited Commercial to Rural?

YES NO

AMENDMENT #11

Add definitions of the following words to the definitions Section IX of the Amherst Zoning Ordinance.

Hazardous or Toxic Material or Liquids - Materials or liquids that pose a threat, present or future, to the environment, whether in use, storage, or transit, including without exception hazardous waste identified and listed in accordance with Section 3001 of the Resource Conservation and Recovery Act of 1976, and as may be amended from time to time.

Primary Recharge Area - The area immediately overlying the stratified drift aquifer and adjacent areas of stratified drift which may not have sufficient thickness to be part of the aquifer. The boundary of the primary recharge area is the contact between stratified drift and adjacent till or bedrock.

Secondary Recharge Area - The land adjacent to primary recharge area from which groundwater moves down a gradient into the aquifer.

Aquifer - A geologic unit capable of yielding usable amounts of water.

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #11 as proposed by the Planning Board for the Town of Amherst to add definitions of hazardous or toxic materials or liquids, Primary Recharge Area, Secondary Recharge Area, and Aquifer to the Zoning Ordinance?

YES

NO

AMENDMENT #12

Amend the Zoning Ordinance (Section 4-5, Paragraph A-6, Northern Rural Zone) to delete the second sentence which currently requires that subdivisions of five (5) or more lots must be according to Planned Residential Development provisions.

BALLOT QUESTION:

Are you in favor of the adoption of Amendment #12 as proposed by the Planning Board for the Town of Amherst to allow conventional forms of development in the Northern Rural zone as is permitted in other zones of the Town?

YES

NO

AMENDMENT #13

Proposed by Petition

BALLOT QUESTION:

Are you in favor of adopting Amendment #13 as proposed by petition of voters of this Town to include in the Commercial Zone, lot 20, tax map 1, as shown on posted maps and in the area of the intersection of Route 101A and Route 122? The Planning Board recommends a NO vote.

YES

NO

AMENDMENT #14

Proposed by Petition

BALLOT QUESTION:

Are you in favor of adopting Amendment #14 as proposed by petition of voters of this Town to include in the Limited Commercial Zone, lot 20, tax map 1, as shown on posted maps and in the area of the intersection of Route 101A and Route 122? The Planning Board recommends a NO vote.

YES

NO

AMENDMENT #15

Proposed by Petition

BALLOT QUESTION:

Are you in favor of adopting Amendment #15 as proposed by petition of voters of this Town to include in the Commercial Zone, lots 110, 111, 112, tax map 2, as shown on posted maps and in the area of the intersection of Route 101A and Route 122? The Planning Board recommends a NO vote.

YES

NO

BALLOT QUESTION:

YES NO

## BALLOT QUESTION:

YES NO

## 11

Article 7.

Tax Impact 0

To see if the Town will vote to raise and appropriate the sum of \$7,000 to cover the Town's share of the cost of a study on septage management for the four towns comprising the Souhegan Regional Landfill District. The purpose of the study is to determine the best method available to the towns to comply with the mandate of the State that each jurisdiction must provide a suitable method of disposal of the effluent generated within its borders. And further to authorize the withdrawal of the amount required for this purpose from Federal Revenue Sharing Funds or take action relative thereto.

Article 8.

Tax Impact 0

To see if the Town will vote to raise and appropriate the sum of \$3,000 for the purpose of seeking professional help from the New Hampshire Municipal Association to review the new Personnel Policy and wage schedules adopted by the Selectmen and to authorize the withdrawal of the amount required for this purpose from Federal Revenue Sharing Funds, or take action relative thereto.

Article 9.

Tax Impact 0

To see if the Town will vote to raise and appropriate the sum of \$16,000 to cover the study, revision and completion of the Master Plan for the Town, as required by the newly adopted state law and authorize the withdrawal of the amount required for this purpose from Federal Revenue Sharing Funds or take action relative thereto.

Article 10.

Tax Impact 0

To see if the Town will vote to raise and appropriate the sum not to exceed \$6,000 to complete the Town's aquifer study by covering the cost of a deep rock water resource inventory and to effectuate the aquifer protection regulations of the Town, and authorize the withdrawal of the amount required for this purpose from Federal Revenue Sharing Funds or take action relative thereto.

Article 11.

Tax Impact 1.38

To see if the Town will vote to establish a capital reserve fund for the construction of a 12,000 square foot library or renovation of the existing facility and raise and appropriate the sum of \$200,000 as an initial payment to this fund or take action relative thereto.

Article 12.

Tax Impact 0

To see whether the Town will ratify and approve the action of the Board of Selectmen on conditionally entering into an intermunicipal agreement for the provisions of communication along with other towns set forth in said agreement for the purposes described therein including the delivery of communications and dispatch services to the member towns or take action relative thereto.



Article 13.

Tax Impact 0

To see if the Town will vote to adopt the provisions of RSA 674:5 and authorize the Planning Board to prepare and amend from time to time, a recommended program of municipal capital improvement projects, the purpose shall be to aid the Town in consideration of the annual budget or take action relative thereto.

Article 14.

Tax Impact 0

To see if the Town will vote to accept the provisions of RSA 202A:11b allowing the Library to retain monies earned by income-generating equipment for library purposes or take action relative thereto.

Article 15.

Tax Impact 0

To see if the Town will vote to abandon and discontinue, pursuant to RSA 231:43 the Town road leading to the Old Walker Farm (lot 4-65).

Article 16. BY PETITION

Tax Impact .14

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be administered by the Conservation Commission with the concurrence of the Board of Selectmen for the purpose of acquiring land or water rights with particular attention to major aquifers and aquifer recharge areas in accordance with NHRSA 36A-5.

Article 17. BY PETITION

Tax Impact - to be discussed at  
Town Meeting

To see if the town of Amherst will vote to direct the Board of Selectmen to establish a full time position of Administrative Assistant to act as a representative of the Board and perform duties at the direction of the Board, and provide for the funding of such a position.

Article 18. BY PETITION

Tax Impact 0

To see if the town of Amherst shall call upon the Governor and Executive Council, its State Representative(s) and State Senator to promptly convene a Special Session of the Legislature for the sole purpose of preventing the imposition of huge cost increases in electric rates resulting from the Seabrook Nuclear Power Plant on the citizens, businesses, schools and agencies in the town of Amherst, and to direct the Selectmen to promptly notify our above listed elected officials of the Town's desire.

Article 19. BY PETITION

Tax Impact 0

To see if the Town will vote to change the names of the two streets in the development known as Stonehenge (now Village Woods) from Bluestone Drive and Stonehenge Drive to Village Woods Drive and Village Common Court.

Given under our hands and seal  
this 27th day of February, 1984.

A true copy of Warrant - Attest:

Elizabeth D. Lown  
Alice E. Arnold  
John I. Snow  
Henry Manooogian  
Francis N. Perry

Elizabeth D. Lown  
Alice E. Arnold  
John I. Snow  
Henry Manooogian  
Francis N. Perry

BUDGET OF THE TOWN OF AMHERST, NH

PURPOSES OF APPROPRIATION (RSA 31:4)		APPROPRIATION	EXPENDITURES	APPROPRIATION	APPROPRIATIONS
		(1982-83)	(1982-83)	(1983-84)	ENSUING FISCAL
GENERAL GOVERNMENT					YEAR
					(1984-85)
1	Town Officers Salary	33,465	33,196	34,965	34,865
2	Town Officers Expenses	81,570	84,313	85,780	111,994
3	Election and Registration Expenses	5,630	4,380	4,320	6,430
4	Cemeteries	11,727	10,940	11,140	10,875
5	General Government Buildings	35,075	32,694	38,700	45,300
6	Reappraisal of Property				
7	Planning and Zoning	47,211	39,179	48,207	68,590
8	Legal Expenses	20,000	23,879	25,000	30,000
9	Advertising and Regional Association				
10	Contingency Fund	16,000	12,429	16,722	17,000
11	Mapping	2,000	1,269	1,000	1,000
12	Trees	2,000	1,865	950	950
13	Trust Funds	6,000	2,436	6,000	3,000
14					
PUBLIC SAFETY					
15	Police Department	267,470	278,310	271,585	293,288
16	Fire Department	54,902	54,239	58,227	62,492
17	Civil Defense	1,835	1,670	1,600	1,490
18	Building Inspection				
19	Communications	21,000	21,000	10,961	0
20	Hydrant Rental	3,300	3,300	3,300	49,300
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23	Town Maintenance	298,275	280,493	284,319	302,410
24	General Highway Department Expenses	47,456	61,564	76,044	82,208
25	Town Road Aid *	2,593	23,092	0	0
26	Highway Subsidy *	73,770	73,770	108,786	104,610
27	Street Lighting	12,600	11,571	12,200	15,000
28					
29	* Change in appropriations				
30	approved by selectmen				
SANITATION					
31	Solid Waste Disposal	70,760	71,367	71,000	97,356
32	Garbage Removal	12,665	13,982	13,060	13,829
33	Nashua Mental			0	2,760
34					
35					
36					
HEALTH					
37	Health Department	600	600	800	800
38	Hospitals and Ambulances	11,900	11,080	13,660	13,640
39	Animal Control	10,539	11,534	10,233	10,863
40	Vital Statistics				
41	Souhegan Nursing	0	0	0	5,000
42	St. Joseph Elderly	0	0	0	300
43	Souhegan Workshop	0	0	0	1,500
WELFARE					
44	General Assistance	30,000	11,423	20,000	15,000
45	Old Age Assistance	5,000	567	2,500	25,000
46	Aid to the Disabled				
47	Veterans Aid	500	0	500	500
48					

PURPOSES OF APPROPRIATION		APPROPRIATION	EXPENDITURES	APPROPRIATION	APPROPRIATIONS ENSUING FISCAL YEAR
		(1982-83)	(1982-83)	(1983-84)	(1984-85)
<b>CULTURE AND RECREATION</b>					
49	Library	95,888	95,425	96,675	104,003
50	Parks and Recreation	10,647	9,883	10,460	9,945
51	Patriotic Purposes	2,700	2,697	2,700	3,675
52	Conservation Commission	1,610	474	1,455	1,455
53	<b>Recreation</b>	<b>37,208</b>	<b>37,824</b>	<b>37,823</b>	<b>37,737</b>
54					
55					
56					
<b>DEBT SERVICE</b>					
57	Principal of Long-Term Bonds & Notes	72,000	72,000	72,000	0
58	Interest Expense - Long-Term Bonds & Notes	11,750	11,736	6,120	
59	Interest Expense - Tax Anticipation Notes				
60	Fiscal Charges on Debt				
61					
62					
<b>CAPITAL OUTLAY</b>					
63					
64					
65					
66					
67					
68					
69					
<b>OPERATING TRANSFERS OUT</b>					
70	Payments to Capital Reserve Funds	101,125	101,125	69,125	72,625
71	Municipal and District Court Expenses				
72					
73					
74					
75					
<b>MISCELLANEOUS</b>					
76	Municipal Water Department				
77	Municipal Sewer Department				
78	Municipal Electric Department				
79	FICA, Retirement & Pension Contributions	60,900	58,766	66,800	77,770
80	Insurance	107,750	86,624	117,660	138,550
81	Unemployment Compensation				
82					
83					
84					
85	<b>TOTAL APPROPRIATIONS</b>	<b>1,687,421</b>	<b>1,652,696</b>	<b>1,712,277</b>	<b>1,873,110</b>

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 134) 1,221,168

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 651,942 Estimate 4.50

**BUDGET OF THE TOWN OF** AMHERST, N.H.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

**BUDGET OF THE TOWN OF AMHERST, NH**

<b>SOURCES OF REVENUE</b>		<b>ESTIMATED REVENUE (1982-83)</b>	<b>ACTUAL REVENUE (1982-83)</b>	<b>BUDGET (1983-84)</b>	<b>ESTIMATED REVENUE (1984-85)</b>
<b>TAXES</b>					
86	Resident Taxes	61,500	61,730	60,000	59,000
87	National Bank Stock Taxes				
88	Yield Taxes				
89	Interest and Penalties on Taxes	35,000	129,560	60,000	50,000
90	Inventory Penalties				
91					
92					
<b>INTERGOVERNMENTAL REVENUES</b>					
93	Meals and Rooms Tax	63,388	63,388	0	0
94	Interest and Dividends Tax	41,019	41,020	0	0
95	Savings Bank Tax	35,366	35,366		
96	Highway Subsidy	71,035	73,625	111,403	104,610
97	Railroad Tax				
98	Town Road Aid				
99	Class V Highway Maintenance (Duncan)				
100	State Aid Water Pollution Projects				
101	Reimb. a/c State-Federal Forest Land				
102	Other Reimbursements				
103	Business Profit	77,177	77,174	0	0
104	Motor Vehicle Grant			18,873	18,000
105	Recreation Grant				12,500
106	Bean Grant				25,000
107	Federal Grants	0	954	900	500
108					
109	Block Grant			291,122	291,122
110					
111					
<b>LICENSES AND PERMITS</b>					
112	Motor Vehicle Permit Fees	277,248	387,710	360,000	400,000
113	Dog Licenses	5,000	6,229	6,000	6,000
114	Business Licenses, Permits and Filing Fees				
115	Police Inc.	500	3,203	3,000	3,000
116	State Fees	0	6,706	10,000	10,000
117	Ambulance	0	4,237	4,200	4,161
<b>CHARGES FOR SERVICES</b>					
118	Income from Departments	18,000	40,245	17,700	18,000
119	Rent of Town Property	9,000	10,482	10,500	10,500
120	Income From Trusts	5,800	5,864	5,500	5,600
121	Recreation Inc.	0	5,719	3,525	5,000
122	Babooic Income	0	8,248	7,516	7,675
<b>MISCELLANEOUS REVENUES</b>					
123	Interest on Deposits	0	2,234	1,675	0
124	Sale of Town Property	100,000	142,503	100,000	100,000
125	Zoning Fees	15,000	19,928	33,200	53,000
126	Ins. Adj.	0	2,309	20,000	0
<b>OTHER FINANCING SOURCES</b>					
127	Proceeds of Bonds and Long-Term Notes				
128	Income from Water and Sewer Departments				
129	Withdrawal from Capital Reserve			108,500	0
130	Revenue Sharing Fund	25,550	20,000	75,000	36,200
131	Fund Balance				
132	Payment In Lieu	1,325	2,928	1,300	1,300
133					
134	<b>TOTAL REVENUES AND CREDITS</b>	<b>841,908</b>	<b>1,151,362</b>	<b>1,309,914</b>	<b>1,221,168</b>

TAX YEAR 1983SUMMARY OF INVENTORY VALUATION

Land - Improved and Unimproved	\$ 32,883,350
Buildings	107,085,760
Public Utilities, Electric	1,849,431
Public Utilities, Gas	498,026
Public Water Utility	115,650
House Trailers, Mobile Homes, Travel Trailers	327,930
Total Valuation Before Exemptions Allowed	<u>\$142,760,147</u>

Blind Exemptions	\$28,800
------------------	----------

Elderly Exemptions	<u>936,910</u>
--------------------	----------------

Total Exemptions Allowed	965,710
--------------------------	---------

NET VALUATION ON WHICH TAX RATE IS COMPUTED \$141,794,437

Number of individuals applying for  
elderly exemption 1983

41 at \$10,000

18 at 15,000

19 at 20,000

Number of individuals granted  
elderly exemption 1983

37 at \$10,000

18 at 15,000

18 at 20,000

<u>Land Categories</u>	<u>No. of Owners</u>	<u>No. of Acres</u>
Farm Land	70	1,333.51
Forest Land	99	4,371.68
Wild Land	68	1,858.00
Wet Land	64	1,264.00

COMPARISON INVENTORY VALUATION FOR TAX COMPUTATION

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Land	\$37,193,410	\$37,612,750	\$38,410,750	\$38,435,660
Land Use Exemption	<u>5,410,925</u>	<u>5,469,400</u>	<u>5,525,180</u>	<u>5,552,310</u>
Net Land	31,782,485	32,143,350	32,885,570	32,883,350
Buildings	93,283,280	96,700,240	104,554,900	107,085,760
Factory Buildings	4,346,350	4,424,300		
Utilities:				
Water	110,350	110,350		115,650
Gas	506,000		466,726	498,026
Electric	1,739,081	1,739,081	1,803,431	1,849,431
Mobile Homes	(58) <u>275,100</u>	(56) <u>278,420</u>	(59) <u>294,500</u>	(59) <u>327,930</u>
Total Valuation Before Exemption	\$132,042,646	\$135,395,741	\$140,005,217	\$142,760,147
Elderly Exemption	(77) 745,100	(81) 734,700	(79) 1,045,000	(73) 936,910
Blind Exemption	( 5) <u>45,750</u>	( 6) <u>49,500</u>	( 6) <u>43,200</u>	( 4) <u>28,800</u>
Net Value	\$131,251,796	\$134,611,541	\$138,916,927	\$141,794,437

**STATEMENT OF APPROPRIATIONS 1983**

<b>PURPOSES OF APPROPRIATIONS</b>		<b>For Use By Town</b>	<b>Reserved For Use By Dept Of Revenue</b>
<b>GENERAL GOVERNMENT:</b>			
1	Town officers' salaries	35,275.00	
2	Town officers' expenses	85,450.00	
3	Election and Registration expenses	4,320.00	
4	Cemeteries	11,664.00	
5	General Government Buildings	38,700.00	
6	Reappraisal of property		
7	Planning and Zoning	48,037.00	
8	Legal Expenses	25,000.00	
9	Advertising and Regional Association		
10	Contingency Fund	17,000.00	
11	Mapping	1,000.00	
12	Tree Care	950.00	
13	Trust Fund Management	6,000.00	
14			
<b>PUBLIC SAFETY</b>			
15	Police Department	271,073.00	
16	Fire Department	78,227.00	
17	Civil Defense	1,600.00	
18	Building Inspection		
19	Communication	10,961.00	
20			
21			
22			
<b>HIGHWAYS, STREET, BRIDGES</b>			
23	Town Maintenance	306,309.00	
24	General Highway Department Expenses	50,390.00	
25	Town Road Aid	2,585.00	
26	Highway Subsidy	111,403.00	
27	Street Lighting	12,200.00	
28	Hydrant Rental	3,300.00	
29			
30			
<b>SANITATION</b>			
31	Solid Waste Disposal	71,000.00	
32	Garbage Removal	13,060.00	
33			
34			
35			
36			
<b>HEALTH</b>			
37	Health Department	800.00	
38	Hospitals and Ambulances	21,660.00	
39	Animal Control	10,233.00	
40	Vital Statistics		
41			
42			
43			
<b>WELFARE</b>			
44	General Assistance	20,000.00	
45	Old Age Assistance	2,500.00	
46	Aid to the Disabled		
47	Veterans Aid	500.00	
48			

PURPOSES OF APPROPRIATIONS		For Use By Town	Reserved For Use By Dept. Of Revenue
<b>CULTURE AND RECREATION</b>			
49	Library	96,675 00	
50	Parks and Recreation	10,984 00	
51	Patriotic Purposes	2,700 00	
52	Conservation Commission	1,455 00	
53	<b>Recreation</b>	39,646 00	
54			
55			
56			
<b>DEBT SERVICE</b>			
57	Principal of Long-Term Bonds & Notes	72,000 00	
58	Interest Expense - Long-Term Bonds & Notes	6,120 00	
59	Interest Expense - Tax Anticipation Notes		
60	Interest Expense - Other Temporary Loans		
61	Fiscal Charges on Debt		
62			
<b>CAPITAL OUTLAY</b>			
63	Special Article #1 - Dodge Road Water	130,000 00	
64	Article 5 (CR) Bridge Corduroy Road	35,000 00	
65	Article 6 (CR) Bridge Merrimack Road	43,500 00	
66	Article 7 (CR) Tennis Court	7,000 00	
67	Article 8 (CR and FRS) Ambulance	35,000 00	
78	Article 9 (FRS) Computer	18,000 00	
69	Article 12 (FRS) Communications Center	76,000 00	
<b>OPERATING TRANSFERS OUT</b>			
70	Payments to Capital Reserve Funds	39,625 00	
71	Municipal and District Court Expenses		
72	Article 13 - Dental	12,000 00	
73	Article 14 - Revaluation	120,000 00	
74	Article 15 - Baboosic Water	2,500 00	
75	Article 17 - St. Joseph Community Service	150 00	
<b>MISCELLANEOUS</b>			
76	Municipal Water Department		
77	Municipal Sewer Department		
78	Municipal Electric Department		
79	FICA, Retirement & Pension Contributions	66,800 00	
80	Insurance	117,660 00	
81	Unemployment Compensation		
82	Article 18 - Souhegan Nursing	5,000 00	
83	Article 19 - Souhegan Handicapped	1,500 00	
84	Article 20 - Nashua Mental Health	1,725 00	
85	<b>TOTAL APPROPRIATIONS</b>	2,202,237 00	

#### ASSESSOR/SELECTMEN

##### OVERLAY

Enter in the space provided the amount you estimate will be needed to take care of discounts, abatements or refunds already paid or expected to be paid before the close of the year. } \$ 60,000



SOURCES OF REVENUE		For Use By Town	Reserved For Use By Dept. Of Revenue
<b>TAXES</b>			
86	Resident Taxes	59,020	
87	National Bank Stock Taxes		
88	Yield Taxes	3,130	
89	Interest and Penalties on Taxes	60,000	
90	Inventory Penalties		
91	Land Use Change Tax		
92			
<b>INTERGOVERNMENTAL REVENUES</b>			
93	Meals and Rooms Tax		
94	Interest and Dividends Tax		
95	Savings Bank Tax		
96	Highway Subsidy	111,403	
97	Railroad Tax		
98	Town Road Aid		
99	Class V Highway Maintenance (Duncan)		
100	State Aid Water Pollution Projects		
101	Reimbursement State-Federal Forest Land		
102	Other Reimbursements		
103	State Block Grant	291,122	
104			
105			
106			
107	Federal Grants CD Grant	900.	
108			
109			
110			
111			
<b>LICENSES AND PERMITS</b>			
112	Motor Vehicle Permit Fees	350,000	
113	Dog Licenses	6,000	
114	Business Licenses, Permits and Filing Fees	335	
115	State Fees	10,000	
116			
117			
<b>CHARGES FOR SERVICES</b>			
118	Income From Departments	95,000	
119	Rent of Town Property	10,500	
120	Ambulance Service	4,200	
121	Income from Cemetery Trust	5,500	
122	Payment in lieu	1,300	
<b>MISCELLANEOUS REVENUES</b>			
123	Interests on Deposits	100,000	
124	Sale of Town Property		
125			
126			
<b>OTHER FINANCING SOURCES</b>			
127	Proceeds of Bonds and Long-Term Notes		
128	Income from Water and Sewer Departments		
129	Withdrawals from Capital Reserve	108,500	
130	Revenue Sharing Fund	75,000	
131	Fund Balance	200,000	
132			
133			
134	TOTAL REVENUES AND CREDITS	1,491,910	

**THIS PAGE RESERVED FOR USE BY  
THE DEPARTMENT OF REVENUE ADMINISTRATION**

**TAX RATE COMPUTATION**

135	Total Town Appropriations	+	2,202,237
136	Total Revenues and Credits	-	1,504,646
137	Net Town Appropriations	=	697,591
138	Net School Tax Assessment(s)	+	5,189,309
139	County Tax Assessment	+	469,597
140	Total of Town, School and County	=	6,356,497
141	DEDUCT Total Business Profits Tax Reimbursement	-	187,686
142	ADD War Service Credits (see page 6)	+	42,900
143	ADD Overlay	+	59,857
144	Property Taxes To Be Raised	=	6,271,568

**PROOF OF TAX RATE COMPUTATION**

	Valuation		Tax Rate		Property Taxes to be Raised
\$	141,794,437	X	44.23	=	\$ 6,271,568
\$		X		=	\$
\$		X		=	\$
Total Property Taxes to be Raised					\$ 6,271,568

**TAX COMMITMENT ANALYSIS**

A. Property Taxes to be Raised	6,271,568
B. Gross Precinct and/or Service Areas Taxes (See page 6)	19,028
C. Total (a + b)	6,290,596
D. Less War Service Credits	42,900
E. Total Tax Commitment	6,247,696

**TAX RATE BREAKDOWN**

TAX RATES	Prior Year Tax Rate 1982	1983 Approved Tax Rate
Town	4.80	5.53
School Dist	35.40	35.45
School Dist		
County	3.00	3.25
Municipal Tax Rate	43.20	44.23
Precinct		
Precinct		
Precinct Amherst Village District	1.70	1.69
Precinct		
Precinct		
Precinct		
Precinct		
Precinct		

Date November 15 1983

By Lloyd M. Price, Commissioner  
Lloyd M. Price Commissioner

DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY OF VALUATIONS AND TAXES TO BE ASSESSED FOR THE TAX YEAR 1983 BY PRECINCTS, SERVICE AREAS, VILLAGE DISTRICTS AND SCHOOL DISTRICTS WHERE VALUATION OR BOUNDARIES ARE NOT IDENTICAL WITH THAT OF THE TOWN OR CITY

NAME OF PRECINCT AND OR SERVICE AREA	VALUATION	NET APPROPRIATIONS	TAXES	RATE
Amherst Village District	\$11,259,208	\$ 16,525,...	\$ 16888	\$ .15
Total Taxes Raised	XXXXXXXX			XX XXX

NAME OF SCHOOL DISTRICT	VALUATION	NET APPROPRIATIONS	TAXES	RATE
Amherst School District	\$ 141,794,437	\$	\$	\$
Total Taxes Raised	XXXXXXXX	\$	\$	XX XXX

WAR SERVICE TAX CREDITS	Limits	Number	ESTIMATED TAX CREDITS
	Unlimited		EXEMPT
1 Paraplegic, double amputees owning specially adapted homesteads with V A assistance			
2 Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty	\$700	7	4,900
3 All other qualified persons	\$50	760	38,000
TOTAL NUMBER AND AMOUNT	XXXX	767	\$ 42,900

	TAX	Number Assessed	Total Amount Assessed
RESIDENT TAXES	\$10	5902	\$ 59,020

## COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

INCOME

	Budget 1982-83	Total Available	Total Received	Over	Under	Budget 1983-84	Proposed 1984-85
Local Taxes							
Resident Tax	\$61,500	\$61,500	\$61,730	\$ 230		\$60,000	\$ 59,000
Int. & Penalties	35,000	35,000	129,560	94,560	\$	60,000	50,000
Local Sources							
Local Income	18,000	18,000	--		18,000		
Investment Earnings	100,000	100,000	142,503	42,503		100,000	100,000
Income from Trusts	5,800	5,800	5,864	64		5,500	5,600
Ambulance Service	--	--	4,237	4,237		4,200	4,161
July 4th	--	--	10	10			
Rent of Town Prop.	9,000	9,000	10,482	1,482		10,500	10,500
Miscellaneous Income			15,278	15,278		17,700	
Police Income	500	500	3,203	2,703		3,000	3,000
Police Special Duty	--	--	15,490	15,490**			
Fire Income	--	--	118	118			
Board of Adj. Fees	--	--	1,341	1,341			
Planning Board Fees	--	--	2,068	2,068			
Zoning Fees	15,000	15,000	19,928	4,928		33,200	53,000
Dog Licenses	5,000	5,000	6,229	1,229		6,000	6,000
Motor Vehic. Permits	277,248	277,248	387,710	110,462		360,000	400,000
State Fees	--	--	6,706	6,706		10,000	10,000
All Other Fees	--	--	4,508	4,508			
Recreation Income	--	--	5,719	5,719		3,525	5,000
Baboosic Income	--	--	8,248	8,248		7,516	7,675
Misc. Income	--	--	270	270			18,000
Computer							

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

INCOME

	Budget 1982-83	Total Available	Total Received	Over	Under	Budget 1983-84	Proposed 1984-85
<b>Local Sources (continued)</b>							
Sale of Town Property	--	--	2,234	2,234		1,675	
Insurance Adjustment	--	--	2,309	2,309		20,000	1,300
Payment In Lieu	1,325	1,325	2,928	1,603		1,300	25,000
Bean Grant							
<b>State Sources</b>							
Highway Subsidy	71,035	71,035	73,625	2,590		111,403	104,610
Int. & Dividends	41,019	41,019	41,020	1			
Savings Bank	35,366	35,366	35,366	--			
Land Reimbursement	--	--	19	19			
Old Age Return	--	--	1,143	1,143			
Rooms & Meals	63,388	63,388	63,388				
Business Profits	77,177	77,177	77,174		3		
Block Grant						291,122	291,122
Motor Vehicle Grant						18,873	18,000
Income from Federal Sources	25,550	25,550	20,000				
Revenue Sharing					5,550	75,000	69,700
Capital Reserve						108,500	500
CD Grant	--	--	954	954		900	
Recreation Grant							12,500

<b>TOTALS</b>	\$841,908	\$841,908	\$1,151,362	\$333,007	\$23,553	\$1,309,914	\$1,254,668
				333,007			
				<u>-23,553</u>			
				\$309,454			

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Dept.	Title	Budget 1982-83	Income	Amount Available	Expended	Over	Under	Budget 1983-84	Proposed 1984-85
<u>General Government</u>									
5100	Officers Salaries	\$ 33,465	\$ --	\$ 33,465	\$ 33,696	\$ 231	\$ --	\$ 34,865	\$ 34,865
5101	Office Expenses	81,570	1,256	82,826	80,923	--	1,903	85,780	111,994
5102	Brick School	9,750	7	9,757	9,277	--	480	9,865	13,165
5103	Town Hall	15,085	31	15,116	12,118	--	2,998	16,070	20,245
5104	Police/Rescue	10,580	--	10,580	11,269	689	--	12,765	11,890
5105	Elections	5,630	95	5,725	4,174	--	1,551	4,320	6,430
5106	Legal	20,000	--	20,000	23,879	3,879	--	25,000	30,000
5107	Insurance	107,750	23,304	131,054	109,928	--	21,126	117,660	138,550
5108	Maps	2,000	167	2,167	1,436	--	731	1,000	1,000
5109	Trust Fund Mgmt.	6,000	--	6,000	2,436	--	3,564	6,000	3,000
5113	Police Retirement	27,600	--	27,600	22,659	--	4,941	26,300	31,370
5114	Social Security	24,000	--	24,000	26,880	2,880	--	28,000	32,300
5115	Employee Retirement	9,300	--	9,300	9,227	--	73	12,500	14,100
5116	Tree Care	2,000	--	2,000	1,740	--	260	950	950
5117	Conservation	1,610	6	1,616	1,616	--	--	1,455	1,455
5119	Contingency	16,000	295	16,295	12,724	--	3,571	16,722	17,000
<u>Public Health &amp; Safety</u>									
5200	Police	269,020	1,877	270,897	268,615	--	2,282	271,585	293,288
5201	Fire	74,902	190	75,092	74,429	--	663	78,227	82,492
5204	Dog Officer	10,614	--	10,614	11,533	919	--	10,233	10,863
5205	Civil Preparedness	1,835	--	1,835	1,670	--	165	1,600	1,490
5206	Ambulance	21,900	--	21,900	21,080	--	820	21,660	26,640
5207	Communication	21,000	--	21,000	21,000	--	--	10,961	--
5209	Hydrant Rental	3,300	--	3,300	3,300	--	--	3,300	49,300

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Dept.	Title	Budget 1982-83	Income	Amount Available	Expended	Over	Under	Budget 1983-84	Proposed 1984-85
	<u>Health and Welfare</u>								
5300	Health Officer	\$ 600	\$ --	\$ 600	\$ 600	\$ --	\$ --	\$ 800	\$ 800
5302	Souhegan Nursing							Article	5,000
5303	St. Joseph Elderly							Article	300
5304	Souhegan Handicapped							Article	1,500
5305	Nashua Mental Health							Article	2,760
5350	Town Poor	30,000	2,529	32,529	13,952	--	18,577	20,000	15,000
5351	Veterans Aid	500	--	500	--	--	500	500	500
5352	Old Age Assistance	5,000	--	5,000	567	--	4,433	2,500	25,000
	<u>Public Works &amp; Highways</u>								
5400	Gen. Expense Highway	47,456	66	47,522	61,631	14,109	--	76,044	82,208
5401	Street Lights	12,600	--	12,600	11,571	--	1,029	12,200	15,000
5402	Oiling	66,126	--	66,126	52,027	--	14,099	65,995	70,793
5403	Summer Maintenance	64,988	655	65,643	65,356	--	287	57,725	60,930
5404	Winter Maintenance	153,711	--	153,711	153,111	--	600	147,149	157,237
5405	Road Improvement	13,450	--	13,450	13,450	--	--	13,450	13,450
5406	Parks & Playgrounds	10,647	--	10,647	9,883	--	764	10,460	9,945
5407	Cemeteries	11,727	--	11,727	10,941	--	786	11,140	10,875
5409	TRA ***	2,593	--	2,593	23,092	20,499	*	2,585	--
5410	Highway Subsidy ***	69,000	--	69,000	73,771	4,771	**	70,172	104,610
	<u>Sanitation</u>								
5501	Landfill Expense	12,665	4,068	16,733	18,050	1,317	--	13,060	13,829
5102	Landfill Assess.	70,760	--	70,760	71,367	607	--	71,000	97,356
	<u>Recreation &amp; Culture</u>								
5601	Recreation	22,493	--	22,493	22,054	--	439	22,597	22,247
5605	Baboosic	16,215	--	16,215	17,091	876	--	16,726	15,490
5606	Adult Enrich.	--	1,292	1,292	1,250	--	42	--	--
5904	Memorial Day	700	--	700	697	--	3	700	700
5905	July 4th	2,000	25	2,025	2,025	--	--	2,000	2,975

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Dept.	Title	Budget 1982-83	Income	Amount Available	Expended	Over	Under	Budget 1983-84	Proposed 1984-85
<u>Planning &amp; Zoning</u>									
5906	Nashua Reg. Plan.	\$ 2,885	\$ --	\$ 2,885	\$ 2,885	\$ --	\$ --	\$ 3,842	\$ 4,141
5907	Planning Board	6,125	--	6,125	6,155	30	--	6,085	8,925
5908	Board of Adjustmt.	3,457	7	3,464	1,822	--	1,642	3,000	3,350
5909	Zoning	34,744	--	34,744	28,324	--	6,420	35,280	52,174
<u>Debt Service</u>									
5950	Payment on Debt	72,000	--	72,000	72,000	--	--	72,000	00
5951	Interest	11,750	--	11,750	11,736	--	14	6,120	00
<u>Operating Transfers</u>									
6201	Library Budget	95,567	--	95,567	95,475	--	92	96,675	104,003
6202	Grader Fund	8,500	--	8,500	8,500	--	--	8,500	8,500
6203	Highway Truck Res.	15,000	--	15,000	15,000	--	--	15,000	15,000
6204	Highway Equip. Res.	16,125	--	16,125	16,125	--	--	16,125	16,125
6208	Bridge Reserve	30,000	--	30,000	30,000	--	--	--	--
5202	Police Special Duty	--	--	--	13,125**	13,125	--**	--	--
<u>TOTALS</u>									
		\$1,684,295	\$35,870	\$1,720,165	\$1,689,242	\$63,932	\$94,855	\$1,676,248	\$1,873,110

\* Accounts Payable due from State

\*\* See Corresponding Income Figure

\*\*\* Budget figure changed by vote of Board to correspond to new state grant.



Town of Amherst

## FINANCIAL REPORT

## ASSETS

## BALANCE

200	Cash:		
201	All funds in custody of treasurer (See instructions-Attach Supporting Schedule)	2,146,080.89	
202	In hands of officials (See Instructions-Attach Supporting Schedule) petty cash	150.00	
203	Library FRS bal in transit	91.81	
204	Less Manifest in transit	- 52,759.17	
205			
206	TOTAL CASH		2,093,563.53
207	Capital Reserve Funds (R.S.A., Chap. 35) (State Purpose of Fund) (Offsets similar liability account)		
208	Police/Zoning veh 31,414; Comm Eq 6,963.02; fire truck		
209	25,117.76; grader 89,264.20; recreation 10,187.91; Rescue		
210	veh 22,121.63; Hwy Eq 15,655.52; bridge 182,436.94;		
211	hwy veh 10,862.70.		
212	Total Capital Reserve Funds		394,023.82
213	Accounts Due to the Town		
214	Due from State		
215	TRA Joint Highway Construc'n Accounts, Unexpended Bal. In State Treasury	20,498.20	
216	deferred charge - tennis court due from Rec. Res.	4,980.00	
217	Gas Inventory	7,958.01	
218			
219			
220			
221			
222	Other bills due Town		
223	Lien For the Elderly (RSA 72.38-A) (Offsets similar liability account)		
224	Continental Ins. (FICA)	10.53	
225	Due from FRS	10,861.59	
226	Due from Highway Reserve	4,795.00	
227	Accident Reports	75.00	
228	Cemetery Fence payment from Trustees	1,585.00	
229	Police Special Duty	970.00	
231	Due from Rescue Fund	53.00	
232	Total Accounts Due to the Town		51,786.33
233	Unredeemed Taxes, (from tax sale on account of) 1982	267,060.93	
234	(a) Levy of 1981	94,331.53	
235	(b) Levy of 1980	2,139.92	
236	(c) Levy of 1979	626.39	
237	(d) Previous Years		
238	Total Unredeemed Taxes		364,158.77
239	Uncollected Taxes, (Including All Taxes) Yield	834.12	
240	(a) Levy of 1982	8,724.56	
241	(b) Levy of 1981	3,480.00	
242	(c) Levy of 1980	2,500.00	
243	(d) Previous Years	371.00	
244	(e) Uncollected Sewer Rents Assessments (Offsets similar liability account)		
245	Total Uncollected Taxes		15,909.68
246	Total Assets (Lines 206 + 212 + 232 + 238 + 245)		
247	Fund Balance Deficit Current Deficit (Excess of liabilities over assets)		
248	Grand Total (Lines 246 + 247)		2,919,442.13
249	Fund Balance December 31, 1981		
250	Fund Balance December 31, 1982		
251	Change in Financial Condition		

## FINANCIAL REPORT

For the Year Ended December 31, 1982, June 30, 1983

SHEET

## LIABILITIES

Accounts Owed by the Town		
Bills outstanding	25,691	00
Unexpended Balances of Special Appropriations (Attach Schedule)	21,480	87
Unexpended Balances of Bond & Note Funds (Attach Schedule)		
Sewer Fund		
Parking Meter Fund		
Unexpended Revenue Sharing Funds	114,872	40
Unexpended Law Enforcement Assistance Funds		
Unexpended State Highway Subsidy Funds		
Performance Guarantee (Bond) Deposits		
Uncollected Sewer Rents Assessments (Offsets similar asset account)		
Overpayments Due	4,113	45
Due to State:		
2% Bond & Debt Retirement Taxes		
Dog License Fees Collected - Not Remitted		
Due to Trust Funds	3,985	00
Due to Conservation Land	1,137	00
Withholding Due		02
UT Taxes Collected for Others	2,446	61
<del>XXXXXX XXXXX</del> (Escrow Acc't)	17,000	00
County Taxes Payable		
Precincts Taxes Payable		
School District(s) Tax(es) Payable		
Tax Anticipation Notes Outstanding		
Special Funds	121,509	50
Fees Collected in Advance	6,123	50
Gas Inventory	7,958	01
Other Liabilities (Attach Schedule)		
1982 Property Taxes Collected in Advance	1,684,937	20
Lien for the Elderly (Offsets similar asset account)		
Total Accounts Owed by the Town	2,011,254	56
State and Town Joint Highway Construction Accounts		
(a) Unexpended balance in State Treasury		
(b) Unexpended balance in Town Treasury		
Total of State and Town Joint Highway Construction Account		
Capital Reserve Funds, (Offsets similar Asset account)		
	394,023	82
Total Capital Reserve Funds	394,023	82
Total Liabilities (Lines 337 + 342 + 347)	2,405,278	39
Fund Balance - Current Surplus (Excess of assets over liabilities)	514,163	75
Grand Total (Line 348 + 349)	2,919,442	13

c. DO NOT INCLUDE OUTSTANDING LONG TERM DEBT IN NET WORTH AMONG LIABILITIES ON THIS PAGE. SUCH DEBT MUST BE REPORTED ON PAGE 8.

Town of Amherst

# FINANCIAL REPORT

## RECEIPTS

1	FROM LOCAL TAXES: (Collected and Remitted to Treasurer)		
2	Property Taxes — Current Year — 1982	4,830,167.45	
3	Property Taxes — Collected in Advance 1983	1,658,345.70	
4	Resident Taxes — Current Year — 1982	29,989.00	
5	Resident Taxes — Collected in Advance	25,490.00	
6	National Bank Stock Taxes — Current Year 1982	654.50	
7	Yield Taxes — Current Year — 1982	4,856.27	
8	Property Taxes and Yield Taxes — Previous Years	3,347.64	
9	Resident Taxes — Previous Years	1,450.00	
10	Land Use Change Tax — Current and Prior Years	27,156.00	
11	Interest received on Delinquent Taxes	120,915.99	
12	Penalties: Resident Taxes	658.00	
13	Tax sales redeemed	332,868.04	
14	Cash over 17.10; double payt 1448.26; CD error 283.25	1,748.61	
15	Total Taxes Collected and Remitted		7,037,647.20
16	INTERGOVERNMENTAL REVENUES		
17	Meals and Rooms Tax	63,388.05	
18	Interest and Dividends Tax	41,019.56	
19	Savings Bank Tax	35,366.24	
20	Highway Subsidy	73,625.25	
21	Railroad Tax		
22	Town Road Aid	8,774.41	
23	Class V Highway Maintenance (Duncan)		
24	State Aid Water Pollution Projects		
25	Reimb. a c State-Federal Forest Land	18.71	
26	Other Reimbursements (Attach Schedule)	1,143.16	
27	Business Profits Tax	77,176.88	
28			
29			
30			
31			
32			
33	Other State Revenues (Attach Schedule)		
34	Federal Grants Civil Preparedness	954.49	
35			
36			
37			
38			
39	Other Federal Grants (Attach Schedule)		
40	Total Intergovernmental Revenues		301,466.70
41	LICENSES AND PERMITS		
42	Motor Vehicle Permit Fees	389,009.84	
43	Dog Licenses	6,239.95	
44	Business Licenses, Permits and Filing Fees	334.65	
45	Titles	1,918.00	
46	State Fees	6,705.50	
47	Vital Stats	1,213.00	
48	Fines	126.50	
49	Other Licenses and Permits (Attach Schedule) UCC's	1,637.40	
50	Total Licenses and Permits		407,184.84

# FINANCIAL REPORT

				7,746,298.74
51	<b>CHARGES FOR SERVICES</b>			
52	Income From Departments	94,288	42	
53	Rent of Town Property	10,482	00	
54		4,237	24	
55				
56				
57	Other Charges for Services (Attach Schedule)			
58	<b>Total Charge For Services</b>			109,007 66
59	<b>MISCELLANEOUS REVENUES</b>			
60	Interest on Deposits General Fund	142,502	94	
61	Sale of Town Property	6,302	00	
62	Interest on Deposits - Special funds	14,198	08	
63	Boat Registrations		63 70	
64	Insurance Adjustments	2,308	74	
65	Income to Special Funds	14,768	25	
66	Other Miscellaneous Revenues (Attach Schedule)	278	32	
67	<b>Total Miscellaneous Revenues</b>			180,422 03
68	<b>OTHER FINANCING SOURCES</b>			
69	Proceeds of Long Term Notes			
70	Proceeds of Bond Issues			
71	Income from Water and Sewer Departments			
72	Withdrawal from Capital Reserve	136,326	49	
73	Revenue Sharing Fund	68,025	00	
74	Interest on Investments of Revenue Sharing Funds	9,872	13	
75	Refunds	1,030	26	
76	Income from Trusts	9,111	50	
77	Insurance Recoveries from Courts	253	00	
78				
79	Other Financing Sources (Attach Schedule)			
80	<b>Total Other Financing Sources</b>			224,618 38
81	<b>NON-REVENUE RECEIPTS</b>			
82	New Trust Funds received during year	3,985	00	
83	Proceeds of Tax Anticipation Notes			
84	Proceeds of Loans in Anticipation of Bond Issues			
85	Proceeds of Loans in Anticipation of Long Term Notes			
86	Proceeds of Loans in Anticipation of Federal Aid			
87	Proceeds of Loans in Anticipation of State Aid			
88	Yield Tax Security Deposits			
89	Pulpit Run	15,000	00	
90	Payment in lieu of taxes	2,928	14	
91	Selectmen's Cash Over		5 06	
92				
93				
94				
95	Other Non-Revenue Receipts (Attach Schedule)			
96	<b>Total Non-Revenue Receipts</b>			21,918 20
97	<b>Total Receipts from All Sources</b>			8,282,265 01
98	Cash on Hand January 1, 1982 (July 1, 1982)			1,534,391 07
99	<b>Grand Total</b>			9,816,656 08

PAYMENTS

100	<b>GENERAL GOVERNMENT:</b>			
101	Town officers' salaries	33,696	19	
102	Town officers' expenses	94,802	98	
103	Election and Registration expenses	4,174	43	
104	Municipal and District court expenses			
105	General Government Buildings	57,791	56	
106	Reappraisal of Property	1,455	77	
107	Planning and Zoning	39,665	63	
108	Legal Expenses	18,428	60	
109	<del>Expenses and Equipment Expenses</del> Tree Care	2,268	00	
110	Contingency Fund	8,710	75	
111	Other General Governmental Expenses (Attach Schedule)			
112	<b>Total General Governmental Expenses</b>			260,993 91
113	<b>PUBLIC SAFETY</b>			
114	Police Department	284,602	36	
115	Fire Department	54,428	63	
116	Civil Defense	1,669	50	
117	Building Inspection	5,353	69	
118	Other Public Safety Expenses (Attach Schedule) Special Duty	14,414	86	
119	<b>Total Public Safety Expenses</b>			360,469 04
120	<b>HIGHWAYS, STREET, BRIDGES</b>			
121	Town Maintenance	287,565	82	
122	General Highway Department Expenses	63,627	50	
123	Town Road Aid	23,091	64	
124	Highway Subsidy	73,792	02	
125	Other Highways and Bridges Expenses (Attach Schedule) Street Lights	11,570	72	
126	<b>Total Highways and Bridges Expenses</b>			459,647 70
127	<b>SANITATION</b>			
128	Solid Waste Disposal	89,417	16	
129	Garbage Removal			
130	Other Sanitation Expenses (Attach Schedule)			
131	<b>Total Sanitation Expenses</b>			89,417 16
132	<b>HEALTH</b>			
133	Health Department	9,487	36	
134	Hospitals and Ambulances	14,060	37	
135	Animal Control	11,533	27	
136	Vital Statistics			
137	Other Health Expenses (Attach Schedule)			
138	<b>Total Health Expenses</b>			35,081 00
139	<b>WELFARE</b>			
140	General Assistance	14,385	90	
141	Old Age Assistance	567	00	
142	Aid to the Disabled			
143	Other Welfare Expenses (Attach Schedule) Cemeteries	16,247	47	
144	<b>Total Welfare Expenses</b>			31,200 37
145	<b>CULTURE AND RECREATION</b>			
146	Library	99,475	19	
147	Parks and Recreation	49,512	85	
148	Patriotic Purposes	2,722	27	
149	Conservation Commission	2,257	71	
150	Other Culture and Recreational Expenses (Attach Schedule)			
151	<b>Total Culture and Recreational Expenses</b>			153,968 02

FINANCIAL REPORT

PAYMENTS — (Continued)

152	<b>DEBT SERVICE</b>		
153	Principal of Long-Term Bond & Notes	72,000	00
154	Interest Expense -- Long-Term Bonds & Notes	11,736	00
155	Interest Expense -- Tax Anticipation Notes		
156	Interest Expense -- Other Temporary Loans		
157	Fiscal Charges on Debt		
158	<b>Total Debt Service Payments</b>		83,736 00
159	<b>CAPITAL OUTLAY</b>		
160	Tax Sale Costs	4,661	50
161	Purchases from Capital Reserve	111,402	00
162	Expended from Special Funds Sch. E	6,400	49
163			
164			
165	Other Capital Outlay (Attach Schedule)		
166	<b>Total Capital Outlay</b>		122,463 99
167	<b>OPERATING TRANSFERS OUT</b>		
168	Payments to Capital Reserve Funds	101,125	00
169	Municipal and District Court Expenses		
170	Other Operating Transfer Out (Attach Schedule)		
171	<b>Total Operating Transfers Out</b>		101,125 00
172	<b>MISCELLANEOUS</b>		
173	Municipal Water Department		
174	Municipal Sewer Department		
175	FICA, Retirement & Pension Contributions	58,765	57
176	Insurance	109,928	16
177	Unemployment Compensation		
178	Other Miscellaneous Expenses (Attach Schedule)	8,580	28
179	<b>Total Miscellaneous Expenses</b>		177,274 01
180	<b>UNCLASSIFIED:</b>		
181	Payments on Tax Anticipation Notes		
182	Taxes bought by town	384,784	85
183	Discounts, Abatements and Refunds	38,105	50
184	Payments to trustees of trust funds (New Trust Funds)	3,985	00
185	Payment of Lien for the Elderly (RSA 72:38-A)		
186	Prepaid Expenses Tennis Court	4,980	00
187			
188	Other Unclassified expenses (Attach Schedule)		
189	<b>Total Unclassified Expenses</b>		431,855 35
190	<b>PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:</b>		
191	Payment to State a c Dog License Fees		
192	Payments to State a c 2% bond and Debt Retirement Taxes		
193	Taxes paid to County	410,293	00
194	Payments to Precincts	19,004	00
195	Payments to School Districts (1982 Tax \$ ) (1983 Tax \$ )	4,972,161	00
196	<b>Total Payments to Other Governmental Divisions</b>		5,401,458 00
197	<b>Total Payments for all Purposes</b>		7,708,689 55
198	Cash on hand December 31, 1982 (June 30, 1983)		2,107,966 53
199	<b>Grand Total</b>		9,816,656 08

# FINANCIAL REPORT

## BONDS AND LONG TERM NOTES AUTHORIZED-UNISSUED:

As of December 31, 1982, June 30, 1983 (1)

Bonds and Long Term Notes Authorized-Unissued.	Year	Amount	
Purpose (List Each Separately)			

## SCHEDULE OF LONG TERM INDEBTEDNESS

As of December 31, 1982, June 30, 1983 (1)

	Purpose of Issue (2)	Amount				
<b>1. Long-Term Notes Outstanding:</b> (List Each Issue Separately)						
Police/Rescue Building		72,000 00			.	.
					.	.
					.	.
					.	.
					.	.
<b>2. Total Long-Term Notes Outstanding</b>			.	.	.	.
					72,000	00
<b>3. Bonds Outstanding:</b> (List Each Issue Separately)						
					.	.
					.	.
					.	.
<b>4. Total Bonds Outstanding</b>			.	.	.	.
<b>5. Total Long-Term Indebtedness — December 31, 1982, June 30, 1983</b> (Line 2 Plus Line 4)			.	.	.	.
					72,000	00

(1) Amount of outstanding long term indebtedness must be reported as of the end of the municipality's fiscal year, i.e., in towns reporting on a calendar year basis-December 31, 1982, in towns reporting on a fiscal year basis - June 30, 1983, or other applicable date.

(2) Use code "S" for Sewer Bonds; "W" for Water Bonds, "G" for General Purpose Bonds.

## RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

1. Outstanding Long-Term Debt — December 31, 1981, June 30, 1982	.	.	.	.	.	144,000	00
2. New Debt Created During Fiscal Year:	.	.	.	.	.	.	.
a. Long-Term Notes Issued					.	.	.
b. Bonds Issued					.	.	.
3. Total (Line 2a and 2b)	.	.	.	.	.	144,000	00
4. Total (Line 1 and 3)	.	.	.	.	.	.	.
5. Debt Retirement During Fiscal Year:	.	.	.	.	.	.	.
a. Long-Term Notes Paid					.	.	.
b. Bonds Paid					.	.	.
6. Total (Line 5a and 5b)	.	.	.	.	.	72,000	00
7. Outstanding Long-Term Debt — December 31, 1982, June 30, 1983 (Line 4 Less Line 6)	.	.	.	.	.	72,000	00

DO NOT REPORT LONG-TERM INDEBTEDNESS AS LIABILITIES ON PAGE 3

# Schedules for Financial Report

1982-83

## Schedule A

### Cash

General Fund	45,698.99
CD's	1,847,000.00

### Escrows:

Martin Bond	2,000.00
Pulpit Run Bond	15,000.00

### Special Funds

FRS Savings	716.97
FRS CD	110,000.00
FRS CD Savings	4,155.43
Recreation	525.13
Conservation Gift	6,545.22
Conservation CD	94,429.33
Conservation Land	19,202.08
Police	36.87
Rescue	770.87
	<u>2,146,080.89</u>

### Capital Reserve Schedule

Police/Zoning Vehicle	31,414.14
Communication Equipment	6,963.02
Fire Truck	25,117.76
Grader Fund	89,264.20
Recreation	10,187.91
Rescue Vehicle	22,121.63
Highway Equipment	15,655.52
Bridge Reserve	182,436.94
Highway Vehicle Reserve	10,862.70
	<u>394,023.82</u>

## Schedule B

### Unexpended Balance of Appropriations

Zoning Printing 1982	1,025.00
Fire Communication 1982	13,500.00
Brick School 1982	2,142.00
Aquifer	1,806.00
Wilkins Field	2,324.87
Police Landscaping	<u>683.00</u>
	21,480.87



Schedule C

Fees Paid in Advance

Baboosic Registration	2,968.75
Swim Lessons	642.00
Swim Team	205.00
Arts & Crafts	170.00
Tags	118.75
Soccer	893.00
Uniforms	750.00
Tennis	376.00

6,123.50

Schedule D

Bills Outstanding

Ken Carpenter Ford	8,055.00
BCI for Milford Water	4,000.00
Collins Tree	860.00
Amherst Survey	500.00
N.H. Bituminous	5,000.00
Draper Fuel	5,450.00
William Drescher	1,826.00

25,691.00

Schedule E

Expended Special Funds

Police Savings	66.08
Rescue Savings	161.00
Recreation Savings	5,058.41
Conservation Gift	1,115.00

6,400.49

Schedule F

Locke Estate 1981	18.74
Locke Estate 1982	41.30
Laliberte, Lionel 1982	962.92
Dinsmore, Edward 1981	292.37
Enterprise Development 1981	282.61
Evans Construction 1981	438.81
Laliberte, Lionel 1981	409.86

2,446.61

TAX COLLECTOR'S REPORT

Summary of Warrant

1983 Advanced

(DE)

1983 Prepaid Taxes	
Property	\$1,658,345.70
Resident	25,490.00
Timber Tax	1,360.16*
National Bank Stock	20.00
Double Payment	1,448.26
Current Use	4,550.00
1984 Current Use	1,600.00
1984 Timber Tax	<u>1,081.50*</u>
TOTAL DEBIT	\$1,693,895.62

Remitted to Treasurer

1983 Property Tax	\$1,658,345.70
Resident Tax	25,490.00
Timber Tax	1,360.16*
National Bank Stock	20.00
Double Payment	1,448.26
Current Use	4,550.00
1984 Current Use	1,600.00
1984 Timber Tax	<u>1,081.50*</u>
TOTAL CREDIT	\$1,693,895.62

\* Remittance also reported in Tax Yield Report

Summary of Warrant - 1982

Taxes Committed - 1982	
Property	\$5,975,739.28
Current Use	2,900.00
Bank Stock	654.50
Added Taxes - Aldrich Constr.	3,273.00
Property	1,874.54
Overpayments	1,497.88
Cash Over	17.10
Interest Collected	70,690.55
Less Timber interest misposted	-23.68
TOTAL DEBIT	\$6,056,623.17

(CR)

Remitted to Treasurer		
Prepaid 1982 Property	\$1,135,982.31	
Bank Stock 1982	20.00	
1982 Property	4,830,167.45	
1982 Current Use	2,900.00	
1982 Bank Stock	<u>634.50</u>	
TOTAL		\$5,969,704.26
Interest	70,666.87	
Cash over	17.10	
Abated per list	11,251.38	
Uncollected	3,273.00-Aldrich	
Barton	1,099.88	
Judge	510.68	
Error	<u>100.00</u>	
TOTAL CREDIT		\$6,056,623.17

Summary of Warrants - 1981

Property - Land Use	(DB)
Uncollected 6/30/82	
Property	\$907.71
Land Use	18,106.00
Added Property Tax	
Bill Day	2,216.91
Interest	<u>700.26</u>
	\$21,930.88

(CR)

Remitted to Treasurer	
Property	3,124.62
Land Use	18,106.00
Interest	<u>700.26</u>
	\$21,930.88

Summary of Warrants - 1980

Property	(DB)
Uncollected 6/30/83	\$ 223.02
Interest	<u>7.10</u>
	\$ 230.12

(CR)

Remitted to Treasurer	
Property Tax	\$ 223.02
Interest	<u>7.10</u>
	\$ 230.12

RESIDENT TAX WARRANTS

		DB	
Uncollected 7/1/82			
1981	\$4,600		
1980	2,840		
1979	320		
1978	<u>111</u>		
			\$7,871
Committed 1982			57,360
Added			
1982	\$5,250		
1981	160		
1980	50		
1979	20		
1978	10		
1977	<u>10</u>		
			5,500
Penalties Collected			<u>658</u>
			\$71,389
		CR	
Remitted			
1982	29,989		
1981	1,050		
1980	310		
1979	60		
1978	20		
1977	<u>10</u>		
			\$31,439
Prepaid 1982			23,640
Penalties Remitted			658
Abated			
1982	5,240		
1981	230		
1980	80		
1979	<u>10</u>		
			5,560
Uncollected			
1982	3,741		
1981	3,480		
1980	2,500		
1979	270		
1978	<u>101</u>		
			<u>10,092</u>
			\$71,389

# Summary of Warrants - Yield

	(DB)	
Uncollected 7/1/82	\$ 2,299.89	
Prepaid 1982 Committed	<u>4,302.39</u>	\$6,602.28
Committed 1983	2,263.99	
State Special Tax	780.29	
Town Added - 83 Brown	28.16	
83 Roberge	<u>60.00</u>	\$3,132.44
Prepaid 1984	1,081.50	1,081.50
Duplicate Payment Luongo	26.56	<u>26.56</u>
TOTAL DEBIT		\$10,842.78
Remitted to Treasurer	(CR)	
Prepay 1982	\$4,302.39	
Prepay 1983	<u>850.00</u>	\$5,152.39
To Town Treasurer 1983		
1982	2,414.61	
1983	1,360.16	
1984 Prepay	<u>1,081.50</u>	\$4,856.27
Uncollected		
Hazen	206.40	
Luongo	566.40	
Lyons	33.15	
Lyons	<u>28.17</u>	\$ 834.12
TOTAL CREDIT		\$10,842.78

REPORT OF TAX SALES AND UNREDEEMED TAXES

Year of Levy	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>1979</u>	<u>1978</u>
DB - Tax Sale 1983	\$367,108.76				
Sold to others	1,793.58				
2nd Tax Sale 1982		17,511.29			
Uncollected 6/30/82		208,135.86	97,903.98	7,924.81	321.26
Uncollected for others 6/30/82		2,723.95	734.84		
Added Taxes		50.00			
Double Payments		1,167.31			
Interest Collected	1,748.27	14,902.91	31,029.99	1,853.49	7.10
TOTAL DEBITS	\$370,650.61	\$244,491.32	\$129,668.81	\$9,778.30	\$328.36
CR - Remitted to Treas.	101,841.41	131,270.97	94,173.27	5,350.53	231.86
Interest remitted	1,748.27	14,902.91	31,029.99	1,853.49	7.10
Deeded				380.89	
Abated		3,985.91	2,325.63	1,567.00	89.40
Uncollected Town	264,805.00	92,907.88	2,139.92	626.39	
Uncollected for others	1,004.22	1,423.65			
TOTAL CREDITS	\$370,650.61	\$244,491.32	\$129,668.81	\$9,778.30	\$328.36

# SUMMARY OF TOWN TREASURER'S REPORT

Cash on hand July 1, 1982	\$	3,779.90
	<u>Receipts</u>	
Tax Collector	\$7,037,645.31	
Town Clerk	389,545.45	
Selectmen	<u>588,348.08</u>	
		8,015,538.84
Certificates of Deposit to General Fund		7,292,097.87
Repurchase Agreements to General Fund		1,259,733.42
Excess Town Funds Savings to General Fund		466,353.99
Payroll Account to General Fund		105.88
Revenue Sharing CD Account to General Fund		160,000.00
Conservation CD Account to General Fund		184,429.33
Police Savings Account to General Fund		66.08
Rescue Savings Account to General Fund		161.00
Recreation Savings Account to General Fund		5,058.41
Conservation Land Savings Account to Gen. Fund		11,000.00
Conservation Gift Savings Account to Gen. Fund		1,115.00
Revenue Sharing Savings Account to Gen. Fund		47,000.00
Walrond, Martin Escrow Accounts to Gen. Fund		640.90
"NOW" Account Interest		<u>5,395.36</u>
	\$17,452,475.98	
Less bad checks uncollected		-17.50
Less Memos		-643,996.76
Less Selectmens' orders paid		<u>-16,763,257.30</u>
	\$	45,204.42
Plus Voids		<u>494.57</u>
Year End Balance 6/30/83	\$	45,698.99

## SAVINGS ACCOUNTS

Amherst Conservation Gift Account		
Opening Balance 7/1/82	\$	334.12
Deposits		<u>7,023.50</u>
		7,357.62
Interest		<u>302.60</u>
		7,660.22
Withdrawals		<u>1,115.00</u>
Balance 6/30/83	\$	6,545.22
Amherst Conservation Land Account		
Opening Balance 7/1/82	\$	5,737.93
Deposits		<u>213,191.05</u>
		218,928.98
Interest		<u>2,702.43</u>
		221,631.41
Withdrawals		<u>202,429.33</u>
Balance 6/30/83		19,202.08

Police Gift Account	
Opening Balance 7/1/82	\$ 1.30
Deposits	<u>100.00</u>
	101.30
Interest	<u>1.65</u>
	102.95
Withdrawals	<u>66.08</u>
Balance 6/30/83	\$ 36.87
Recreation/Baboosic Account	
Opening Balance	\$2,823.79
Deposits	<u>2,540.25</u>
	5,364.04
Interest	<u>219.50</u>
	5,583.54
Withdrawals	<u>5,058.41</u>
Balance 6/30/83	\$ 525.13
Amherst Rescue Gift Account	
Opening Balance 7/1/82	\$ 784.95
Deposits	<u>103.50</u>
	888.45
Interest	<u>43.42</u>
	931.87
Withdrawals	<u>161.00</u>
Balance 6/30/83	\$ 770.87
Escrow Account	
Opening Balance 7/1/82	\$ 216.45
Interest	<u>8.39</u>
	224.84
Withdrawals	<u>224.84</u>
Account Closed 6/20/83	\$ --
Excess Town Funds Account	
Opening Balance 7/1/82	\$3,986.48
Deposits	<u>462,000.00</u>
	465,986.48
Interest	<u>367.51</u>
	466,353.99
Withdrawals	<u>466,353.99</u>
Balance - Account Closed 11/30/82	\$ --
Federal Revenue Sharing Account	
Opening Balance 7/1/82	\$ 68,378.27
Deposits	<u>68,025.00</u>
	136,403.27
Interest	<u>5,716.70</u>
	142,119.97
Withdrawals	<u>127,000.00</u>
Balance 6/30/83	\$ 15,119.97



Arthur Martin Bond Account	
Opening Balance 7/1/82	\$ 2,000.00
Interest	<u>107.84</u>
	2,107.84
Withdrawals	<u>107.84</u>
Balance 6/30/83	\$ 2,000.00
Walrond Escrow Account	
Opening Balance 1/20/83	\$15,000.00
Interest	<u>340.36</u>
	15,340.36
Withdrawals	<u>340.36</u>
Balance 6/30/83	\$15,000.00
Revenue Sharing CD Savings Account	
Opening Interest Balance 2/1/83	\$ 328.08
Additional Interest	<u>3,827.35</u>
Balance 6/30/83	\$ 4,155.43
Town of Amherst Payroll Account	
Opening Balance 7/1/82	\$ 2.95
To General Fund	<u>2.95</u>
Balance 6/30/83	\$ ---
Activity of Conservation CD and Revenue Sharing Accounts	
Opening Balance 7/1/82	\$ 100,261.57
Deposits	<u>374,429.33</u>
	474,690.90
Interest	<u>10,928.48</u>
	485,619.38
Withdrawals	<u>281,190.05</u>
Balance in CD Account 6/30/83	\$204,429.33
Activity of Investment Account	
Opening Balance 7/1/82	\$ 1,346,000.00
Deposits	<u>8,916,547.84</u>
	10,262,547.84
Interest	<u>136,283.48</u>
	10,398,831.32
Withdrawals	<u>8,551,831.32</u>
Balance 6/30/83	\$ 1,847,000.00
Total Cash in Hands of Treasurer on 6/30/83	\$ 2,160,483.89

During the fiscal year July 1, 1982 thru June 30, 1983, \$136,283.48 was earned as interest on invested Town monies. This amount was realized from 44 Certificates of Deposit and nine Repurchase Agreements.

# FEDERAL REVENUE SHARING

Unexpended Balance 7/1/82 \$ 68,378.27

## Income

July 1982	\$12,464.00
Oct. 1982	12,465.00
Jan. 1983	14,290.00
Mar. 1983	<u>14,403.00</u>

53,622.00

Interest Earned 7/1/82 - 6/30/83 9,872.13

Total Available \$131,872.40

	<u>Approp. 1982-83</u>	<u>Expended 1982-83</u>	<u>Unexpended 1982-83</u>
Art. 5 1982 Unexpended	\$ 3,600.00	\$ 3,600.00	\$
Art. 8 1983 Cruisers	17,000.00	16,878.40	
Art. 9 1983 Lib. Books	4,000.00	4,000.00	
Art. 10 Zoning	1,500.00	475.00	1,025.00
Art. 11 Lib. Roof	<u>3,000.00</u>	<u>2,908.19</u>	<u>1,025.00</u>
	\$29,100.00	\$27,861.59	\$1,025.00

Unexpended Balance \$ 1,025.00

Total Expenditures 27,861.59

Total Available 102,985.81

\$131,872.40

REPORT OF THE TOWN CLERK

For the year ending June 30, 1983

State Registration Fees	\$ 6,705.50
Vehicle Return from State	17,247.84
Vehicle Registrations	371,763.00
Vehicle Titles	1,920.00
Vital Statistics	1,213.00
Uniform Commercial Codes	1,637.40
Business Permits & Filing Fees	29.00
Miscellaneous	17.30
Liquor Permits	--
Land Fill Permits	285.35
Dog and Kennel Licenses	6,239.95
Dog Fines (Court)	<u>126.50</u>
TOTAL PAID TO TREASURER	\$ 407,184.84

BERNICE G. BOOTHROYD, TOWN CLERK

# SCHEDULE OF TOWN PROPERTY

<u>Date Acquired</u>	<u>Property &amp; Map No.</u>	<u>Size</u>	<u>Value</u>
1824	Town Hall and Land 18-43		\$180,000
	Equipment		30,000
1872	Village Fire Station 17-26		89,300
	Equipment		148,200
1890	Library & Land 17-7		179,500
	Equipment		47,000
1890	Police Equipment		25,000
1904	Land for Village Courts 17-13		1,000
1917	Highway Department Land & Building 6-69		23,200
	Equipment		121,000
1917	Parks & Playgrounds		5,000
1932	Baboosic Dump 6-86		1,990
1953	Brick School 17-82		155,000
	Equipment		2,000
1953	Annex-Brick School 17-82		29,800
1971	Baboosic Lake Land & Building 24-13		50,000
	Equipment		3,000
1973	Jones Lot 2-26		200
1973	Cemetery Tool House		5,300
	Equipment		6,000
1973	Rescue Equipment		35,000
1974	Souhegan Regional Landfill 8-9		85,000
1975	Souhegan Landfill Addition 8-2-1		2,120
1975	South Amherst Fire Station 2-172-1		55,000
1976	Thibodeau Land 2-163		3,000
1977	Howard Cemetery 17-51		10,000
1977	Carey Development 4-52-54		1,000
1977	Jasper Valley Development Corp.		
1977	Sullivan Lot 20-4		

# CONSERVATION LAND

1968	Great Meadow 5-152	40A	\$ 1,400
1969	Joe English Brook Reservation 10-2	80A	30,000
1969	Roan-tree lot 17-83/1	.5A	6,400
1969	Sherburne lot 2-145/3	10A	1,000
1970	Erickson lot 10-3	8A	1,440
1970	Plumb Memorial Forest 10-40/1	45A	4,300
1970	Bartlett lot 4-55	2.5A	800
1971	Pestana lot 5-152/1	2A	100
1973	Boissonnault lot 10-22/1	23A	8,500
1974	Joe English West 9-2	117A	40,000
1975	Wilkins lot 5-147	5.5A	200
1975	Norwood lot 6-115	9A	3,500
1976	Luby lot 5-82/8	10A	7,000

CONSERVATION LAND

<u>Date Acquired</u>	<u>Property &amp; Map No.</u>	<u>Acres</u>	<u>Value</u>
1976	Ross lot 6-112	12A	\$ 600
1977	Carey Development Corp. 4-52/54	10A	5,000
1978	Harding Memorial Forest 10-4	80A	55,000
1978	Whitcomb lot 10-18/5	20A	13,600
1979	Wilson lot 5-107/5	2.3A	7,500
1979	Morgan lot 6-30/6	8.8A	8,800
1980	Gault lot 25-103	.75A	1,500
1981	B&M railroad bed 6-55/1	18A	5,000
1982	Fillmore land 7-91/1	40A	40,000

TAX DEEDS

1958	Brooks land 24-19	.14A	1,780
1959	Goodwin Building		100
1965	White lot 4-16	1A	1,090
1970	Brown lot at lake	1A	500
1970	Broadway lot 24-11	.04A	2,330
1971	Nash land 24-77 and 61		150
1977	Cloutier 6-65	1A	1,000
1981	Allan lot 21-3	.56A	900
1982	Wells Realty land 4-34	3.5A	400
1982	Lincolnwood land and pond 8-83	15.7A	1,000

TAX DEEDED LAND

MANAGED BY CONSERVATION COMMISSION

1938	Melendy lot 4-16/1	2A	100
1957	Gelinas lot 11-17	16A	960
1974	Yankee Homes lot 5-82	5A	500
1974	Yankee Homes lots 5-169 and 170	6A	250
1976	Currier land 2-115	6A	600
1976	Currier land 4-34/23	14A	1,200
1976	Sylvester lot 8-77/10	17.5A	15,600
1979	Glover lots 2-146/55,56,57	2.25A	8,700

## SELECTMEN'S REPORT

The Selectmen, in making this report on the status of the Town of Amherst, are pleased to again be able to tell you that the Town is in an excellent financial condition. Although you undoubtedly noticed a significant increase in that portion of the taxes attributed to the Town, you must also be aware that this resulted from action of the legislature in dispensing state funds to towns and cities. While we engaged in some minor efforts to correct this imbalance, it soon became apparent that the Department of Revenue, lacking clear direction from the legislature, developed their own means of apportionment causing the town's rate to increase dramatically. However, since the level of state support to the town is now firmly established, it will give us closer control of our expenses in the future by removing surprises from the rate-setting process.

Happily, through a very active investment program, handled with excellent results by our treasurer, an unexpected increase in auto registration fees; some modest savings in the budget and increased tax interest revenues, we were able to again finish our fiscal year with a healthy surplus. Four hundred thousand dollars of this was used to reduce the tax rate for 1983. We will complete fiscal year 1984 debt-free with the final payment on the Police/Rescue facility. We have within the warrant for your consideration, several items which by your vote, may change this position.

The town budget shows an increase of 7% over last year, exclusive of warrant articles. A modest increase to our staff is included as well as increases from the landfill, welfare and the inclusion as line items of articles which had previously been approved by Town Meeting.

Reappraisal, voted in in the March Town Meeting, started in July with a review of residential properties. The process completed previously in 1974 should take eighteen months to complete and will bring the Town up to 100% valuation.

The Town and School Departments now share the use of a computer, which after some initial installation problems, is working well. Shortly, we will no longer require the use of two outside service organizations.

Town employees now have a dental plan as part of the benefit package. The Personnel Plan is continually being updated and the Selectmen are proposing a professional review and with annual updates of this plan by a municipal personnel expert.

This has been the year of the Water Problem. After a special Town Meeting, it was voted to extend the pipes of the

Water District out to the Town Barn and two homes affected by salt in their drinking water. The system was given a final O.K. this past fall.

After forty percent of the drinking water in Milford was declared contaminated, Milford purchased the Curtis land in Amherst for a municipal well. This action took Amherst by surprise and created quite a brouhaha. After some public hearings, it was decided to appeal to the P.U.C. for a decision on where the responsibility would lie if it was proven that Amherst residents had been negatively affected by the Milford drawdown on this well. The results of the P.U.C. hearing were positive for Amherst.

Residents of Route 101A area expressed great concern about a proposal to place an Exxon Service Center on the western end of that highway. This became a general concern about the aquifers in the area, and in the Town. The Planning Board will present to the voters an aquifer protection ordinance in March.

Water testing is going on at Baboosic Lake through a system of volunteers. The Souhegan Regional Landfill will be monitored by the state, the results being known in the spring.

A water system is finally in the works for the Bon Terrain Industrial Park. This system would serve business in the Park and down the road, residents in the area. This should encourage development in the area by lowering fire insurance rates, thereby broadening the tax base.

The Nashua Regional Planning Association is an increasing asset to the Town as growth causes us to look to solutions that are regional, not solely local. Planning is in progress now toward a long-range solution to our solid waste and sewage problems. Voters will be apprised of this planning at Town Meeting. Other regional issues are transportation planning, the aquifer delineation study, traffic problems on Route 101A, water testing at Baboosic Lake and the Town Master Plan. Regional solutions tend to be most practical and most cost effective.

We would like to extend our gratitude and appreciation to the hard work and devotion displayed by our Town employees in all departments. We are very proud of the job that they do. In addition to Town paid personnel, we would like to thank those volunteers in the Fire Department and Rescue Squad who give long hours in the service of the Town. Finally, thank you to those volunteers on committees and commissions without whom the Town could not function. We hope that they will continue in their enthusiasm to serve the Town. Amherst is most fortunate to have so many caring citizens.

ELIZABETH D. LOWN, CHAIRMAN  
FRANCIS N. PERRY  
JOHN I. SNOW

HENRY MANOOGIAN  
ALICE E. ARNOLD

## WELFARE REPORT

The demands on the Welfare budget this year have been modest with no large court ordered expenses. During 1983 we served thirteen needy families with help for food, rent and utilities. Most of these people have found adequate employment, thus making further Town help unnecessary. We have also had bills from three other towns for former Amherst people who were still our responsibility.

We were, however, not so fortunate with the Old Age Assistance portion of our budget and today have three active nursing home cases which result in a fairly large monthly charge. We feel that the Town has been very fortunate to have had such a small need for help from our people. Indeed, we are concerned that those who truly require help are failing to let us know when we can be of assistance.

We have been fortunate also to receive aid from the Pantry Shelf in Milford and from the service organizations in Amherst. One of the highest points of each year is the Christmas and Thanksgiving baskets so generously prepared by the churches and by the Junior Womens' Club with the help of the Lions. The Town is most grateful to so many willing volunteers.

ALICE E. ARNOLD  
HENRY MANOOGIAN

## HISTORIC DISTRICT COMMISSION

The Historic District Commission is charged with the responsibility of reviewing and approving all applications for building permits within the historic district. During 1983, the Commission reviewed 15 applications. The applications were for renovations or additions to existing structures.

The Commission held numerous meetings in connection with its approval of applications. The Commission is interested in the development within the village district of the Town and is in the process of establishing a collection of materials on the historic preservation of buildings to be used by townspeople.

PETER B. ROTCH, CHAIRMAN  
ROBERT F. JACKSON  
NEIL McDOWELL  
JOHN I. SNOW, EX OFFICIO  
OLIVER HAYES, EX OFFICIO  
NANCY BAKER, ALTERNATE



## AMHERST CONSERVATION COMMISSION

Your conservation commission continued active in its concern for the town's land and water resources and in its maintenance of the Joe English Conservation Area.

Ann Kirkwood chaired the Baboosic Lake Study Committee, which tested the lake's waters in cooperation with the state's Water Supply & Pollution Control Board and the Nashua Regional Planning Commission. A permanent committee of lake residents is being formed to monitor the lake's quality. Under the experienced leadership of Elisabeth Barrett, commission members conducted several dredge-&-fill inspections and anticipate being called out on more this coming year as construction increases.

To improve the stand of pine on the Sherburne land along the Souhegan, the commission again contracted with Howard Parkhurst to do the work and again as a side benefit realized about \$500 from the sale of the timber. With farm land continually being lost to development, the commission sought to keep a former hay field on the Souhegan from growing up to brush. The plan to lease it to the turf farm was, however, so vigorously opposed by the abutting residents of Fairway Drive that the turf farm lost interest. Those residents have promised to come up with plans to keep the land clear, and the commission awaits their proposals with great interest.

At Joe English, under the leadership of Chuck Bacon, trail blazes were repainted and trails cleared, the latter a never-ending chore. An Eagle Scout project of clearing the Harding Highland Trail and replacing its bridges nears completion, as does another Eagle project of fencing and providing identification markers in the wild flower garden. Ann Kirkwood made additional plantings there last summer. Cub Scouts under the direction of Howard Parkhurst planted black walnut seedlings at the foot of the beaver pond - to which, by the way, beaver have evidently returned after an absence of many years. A treated post was added to Crocker Bridge to replace the original supporting tree that had died. Bob Breck - surveyor and retired county forester - located the corners of the Harding Memorial Forest with the help of Chuck Bacon.

Thornton Stearns masterminded the construction of a bridge at the Baboosic Lake overpass to give access to the western end of the B&M railroad bed. Residents wishing to hike there may leave their cars in the unpaved part of the police/rescue parking lot. The commission sponsored Heather Kirkwood, Rebecca Leonard, and Deborah Wood at the annual camp of the Society for the Protection of New Hampshire Forests, at which the girls learned conservation attitudes and practices.

For personal reasons Betsey Gillespie and George Doran resigned as members, and the commission feels the loss of their input. Alternates Ann Kirkwood and Carol Francis were appointed by the selectmen to complete the terms. Bill Overholt continues as an alternate.

ELISABETH BARRETT, CHAIRMAN  
CHARLES BACON, VICE CHAIRMAN  
DAVID ATKINSON, SECRETARY  
HOWARD PARKHURST, TREASURER  
THORNTON STEARNS  
ELIZABETH GILLESPIE  
ANN KIRKWOOD  
CAROL FRANCIS

### RECREATION COMMISSION REPORT

In 1983 an active and concerned Recreation Commission was very busy addressing a number of issues including further development of recreation programs and activities which it sponsors and long range planning to meet ongoing and future needs of recreation in the community.

The Recreation Commission adheres to the following basic philosophy for youth programs it sponsors. Such activities help to foster the development of youth through the teaching of sportsmanship, fair competition, fundamental skills, and commitment. It is the intent of the Commission that all participants in such programs, whether players, coaches, or parents, help in the success of our activities by understanding and adhering to this philosophy.

During the year 1290 boys and girls participated in ARC youth sports programs; track 91, baseball 279, softball 156, soccer 492, and basketball 272. Soccer had an increase of 101 participants over last year. An increase of 9% in youth sports participation is anticipated for 1984.

Baboosic Lake Beach was a busy place during the summer heat wave. Although the sale of season memberships was down, a 19% increase in daily guest registrations found the beach to be used as much as ever. The decline in season memberships was reflected in fewer swim lessons and less participation in the traditional Arts & Crafts program. Plans are being made accordingly to revamp both programs in 1984. Fifty-five boys and girls were active in the Baboosic Lake swim team program during the summer.

Thanks to the hard work of many volunteers, an expanded ice cream concession proved to be a popular service for beach goers throughout the summer. New playground equipment

made possible with donations by the Amherst Mens Club and Newcomers Club was thoroughly enjoyed by youngsters of all ages.

During the year the Commission supported the efforts of Rita Harden to develop a Childrens Theatre in Amherst. The result was three highly successful workshops and two full scale theatrical productions. By means of capital reserve funds generated in annual budgets, all five town tennis courts were resurfaced last spring.

Adult sports in mens basketball and volleyball and womens volleyball once again developed a large following throughout the year. A variety of winter and fall Adult Enrichment courses drew many back into the classroom for fun and learning.

The fourth annual ARC Ski & Skate Sale continued to be an invaluable service to the community as well as an opportunity for the Commission to raise funds to help defray the cost of special recreation projects and events.

Outdoor facilities for town recreation have long been a concern of your Recreation Commission. With the ARC, schools and civic organizations requesting more and more use of existing fields, there has been a clear demand for additional outdoor play and recreation areas. Upper Wilkins Field facilities used for soccer, football, baseball, and softball are totally inadequate because of the effect of water and drainage problems in the area. At the same time more requests each year are made by independent baseball, soccer and football organizations, local adult groups and businesses, and the Recreation Commission itself for use of existing outdoor facilities for programs and activities.

In July the Recreation Commission received a grant of \$10,000 from the Bean Foundation to have an engineering study done of the upper and lower Wilkins Field area for the development of recreation activity fields. The Foundation offered additional financial support of up to \$25,000 to complete any project planned following the study. Plans are being finalized for facilities in the Wilkins School area, on school owned land off Cross Road near the Middle School, or on a combination of both sites. The ARC looks to this project as a top priority item in the months to come.

During the year there have been over 100 head coaches of youth sports teams sponsored by the Recreation Commission. Add to the total the number of assistant coaches, youth sports Advisory Committee members, referees, Adult Enrichment faculty, Baboosic Lake staff and volunteers, school administration and custodial personnel, and Highway Department crews, it becomes clear that a tremendous number of people spend a

great deal of time making Amherst recreation possible.

To one and all our sincerest thanks for all you did in 1983 and our hopes for your continued support in the year to come. The Recreation Commission will continue at all times to abide by the basic premise that any and all who wish to become involved in recreation activities will be assured the opportunity to participate on an equitable basis regardless of individual abilities.

GERRY KLEIN, CHAIRMAN  
GENE CALVANO  
BILL CASSIDY  
BOB COHEN  
CINDY LINDQUIST  
DAVID McGUICKIN  
RICH NULMAN  
JOHN WOLFGANG

#### 1983 July 4th REPORT

Theme: Amherst, My Home Town!

Winning Floats: Best Overall - Grella Family  
Most Original - Mackey Family  
Most Colorful - Junior Womens Club  
Chairman's Choice - Newcomers

Float Judge: Bob Philbrick

Speaker of the Day: Ellen Vars

Citizen of the Year: Marshall Strickland, Fire Chief

Special Award: Plaque listing all previous Citizens of the Year to be kept in Town Hall. Presented to Selectwoman Elizabeth Lown by Amherst Mens Club.

Sign Carriers: Amy Blessing, Susie Whittaker, Ginny Cowenhoven, Barb Cassidy, Christine Disco.

Child Speakers: Sarah Weisman, Jean Ong, Ann Easton, David Warne, Scott Miller, Mark Welborn.

New for 1983: Fire-Rescue Roof Rescue Demo at Old Post Office, BMX Free Style Show at Brick School.

Weekend Events: Sunday, July 3rd - 6th Annual Softball Tourney at Middle School sponsored by Amherst Mens Club. Players: Fire, Rescue, Lions and Recreation Commission - Winner: Recreation.  
Monday, July 4th: Booths on the Green, Lioness Bike & Carriage judging, Wigwam and Chapel open, Parade, Ceremonies, Rescue-Fire Demo, BMX Demo, Baboosic Concert, Picnic, Games, Races.

Weather: Oppressively hot and humid 95-100°!

Thanks to: Amherst Highway Department and Richard Crocker, Amherst Rescue Squad, also Police and Fire Departments, Tom Grella and David Hall and my Committee: Peter Bergin, Louise Ainsworth, Lyn Riccitelli, Dorothy Sullivan, Ginger Cowenhoven and aides Liz Morgan, Dolores Green, Justina Staley, George and Maura Scollin, Diana and Given Owen, John and Regina Welch, Ken Miller, Sue Pelley, Fran Camello, Joann Osborn, Bob Connolly, Terry Shields, Emcees Francis Perry and Jim Pasqualoni.

ANN CONNELL BERGIN, CHAIRWOMAN

#### MEMORIAL DAY 1983

Amherst observed Memorial Day on Monday, May 30, 1983 and for the second year in a row, it rained, though the clouds let up a little as the parade stepped off.

Present were Town Officials, Scouts, D.A.R., and local color guard. Providing music were the Amherst Middle School Band and the Milford Area High School Band.

Plants were sold on Pierce Common by the Amherst Garden Club and light refreshments were sold there also by S.A.G.E.

PETER F. BERGIN, CHAIRMAN

#### AMHERST RESCUE SQUAD

In 1983 the Rescue Squad responded to 428 calls for Medical Assistance, including 60 calls to Mont Vernon and 31 Mutual Aid calls to surrounding towns, while receiving Mutual Aid three times from those towns.

Overall, the year was a good one for the Squad. With a slight increase in the number of calls over 1982, the operating budget for the service has been increased only \$450.00.

The Squad now has three of its members that are EMT-I (Intermediate) trained. This will enable them to start intravenous fluids in the field under set medical protocols with the hospitals. We still have twenty members that are trained in MAST and EOA advanced life-support techniques.

The Squad received its new ambulance in September 1983, the purchase of which had been approved at last year's Town Meeting. To date, we are very pleased with its performance. We thank the townspeople again for their continued support.

This year we are asking for a \$5,000 increase in the vehicle capital reserve fund to ensure adequate funds for vehicle replacement in the future.

The Squad has had a change in leadership. Gus Bischoff resigned as Chief of the Rescue Squad, effective December 7, 1983 after serving as Chief for seven years. Richard Grumet was selected by the Squad and Selectmen to take over as Chief effective that date.

The Squad has grown and developed into one of the finest volunteer Ambulance Services in the State under his leadership. We will all miss him and thank him for his outstanding contribution to the Squad and the Town of Amherst.

While Squad membership has remained in the mid 40's throughout the year, we continue to seek new members who are available for duty between 6:00 A.M. and 6:00 P.M., our day shift.

Squad members wish to thank all the residents of Amherst for their continued support. Anyone wishing to see our quarters or equipment, or learn more about the Squad should feel free to drop by the building or contact any Squad member.

GUSTAV BISCHOFF, CHIEF - RICHARD GRUMET, CHIEF (12/7/83)  
RICHARD GRUMET, DEPUTY CHIEF  
GARY COWENHOVEN, CAPTAIN, AMBULANCE  
THOMAS DUNCAN, CAPTAIN, RESCUE  
PEG JONES, MARCIA HOUCK, DON STUBBS - LIEUTENANTS, AMBULANCE  
RALPH ANDERSON, FRED DAVIS - LIEUTENANTS, RESCUE  
MARGE BYAM, SECRETARY

#### ST. JOSEPH COMMUNITY SERVICES, INC.

Once again, SJCS has worked hard to control costs and increase participant donations. Due to these factors, we have been able to hold our request to \$50 per person for fiscal year 1985.

The purpose of our program is to provide nutritionally sound noon meals as well as social support services to the elderly and elderly homebound of Hillsborough County. The funds contributed by towns and cities allow many seniors to maintain their independence and lead happier lives at home.

ELAINE T. LYONS, EXECUTIVE DIRECTOR

## PLANNING BOARD

The year 1983 was a year of transition. As the economy slowly recovered from the recession, the housing industry showed signs of possibly returning to the growth problems of the 1970's which so enormously increased our population. While this growth rate has not yet materialized -- continued high interest rates are still a factor -- we must recognize that southern New Hampshire has the lowest unemployment rate and fastest growth of its industrial base of almost any area in the United States. This continued expansion of jobs necessarily means more people requiring more houses. The Planning Board is faced with providing for growth in a planned and controlled manner.

This year we have labored with the new (approved in late 1982) concept of the Planned Residential Development (PRD). Our efforts to date have achieved mixed results. There is one condominium subdivision approved for the area between Amherst Hills and the village. One partially approved, moderate priced condominium is proposed adjacent to the Ponemah Bog. A third, on Corduroy Road, is still in the early planning stages, where the concepts are being examined to achieve a balance between the need for moderate cost housing and the desire to incur no substantial adverse impact on the neighborhood. The extensive studies that these PRDs have required has led the Board to conclude that we should (a) lower the permitted densities in future PRDs, and (b) provide greater freedom to the Planning Board in granting density bonuses, which are designed to encourage creative development consistent with the objectives of the Master Plan. We will be presenting to the 1984 Town Meeting a proposed amendment to the PRD Ordinance that would bring about these changes.

A second major development facing the Planning Board has been the complete recodification, with some major substantive changes, of NH law relating to the powers and responsibilities of Planning Boards. The legislature has decreed that if we wish to control growth, we must have a growth control ordinance approved by Town Meeting. This ordinance must be based on a Master Plan (prepared in a detailed manner specified in the legislation) and a Capital Improvement Program authorized by Town Meeting, and prepared by the Planning Board. Accordingly, we will be presenting to the 1984 Town Meeting a warrant article directing the Planning Board to prepare a Capital Improvement Plan. We are also presenting a warrant article in the amount of \$16,000 to cover the cost of necessary assistance by the Nashua Regional Planning Commission in expanding our Master Plan as required by the legislature, in order to manage future growth in the Town. We anticipate broad community involvement, possibly in the form of a new Sounding Board or Town-wide survey. An appropriate growth control ordinance could come from this effort.

A third major effort of the Planning Board has been an extensive study of ground water supplies in the Town. As growth of Amherst, including the tax-base-broadening industrial area, continues, our critical ground water supply is increasingly threatened by possible pollution. We will be presenting two warrant articles resulting from this study. One will create an Aquifer Protection District which will limit and control, to the maximum extent permitted by NH law, the types and intensity of uses that will be permitted in areas overlying or feeding our water bearing soils. The second will request \$6,000 to finance a deep rock aquifer study to locate water bearing areas in deep rock formations. This will support the gravel aquifer study now underway by the U.S. Geologic Survey and will give us a complete picture of all the water bearing areas of Town that must be protected against future contamination.

OLIVER HAYES, CHAIRMAN  
MARILYN PETERMAN, VICE CHAIRMAN  
DOUGLAS KIRKWOOD, SECRETARY  
ALICE ARNOLD, EX OFFICIO  
CHARLES TIEDEMANN  
ROGER SMITH  
EDWARD MERRELL  
WILLIAM D'ALESSANDRO, ALTERNATE  
NANCY JONES, ALTERNATE  
NANCY BAKER, ALTERNATE  
JOHN SILVA, ALTERNATE

#### REPORT OF ZONING ADMINISTRATION

How many permits were issued for new residential construction in 1983? Fifty (50) (59) units of housing). How many total building permits? Three hundred and fifty-two (352). These figures represent increases of 200% and 45% above 1982. How many permits will be issued in 1984? I estimate one hundred (100) units of housing and four hundred (400) total permits.

These figures have made necessary a request that funds be provided in the 1984-85 fiscal year for the employment of a full-time Building Inspector. Currently the Town employs only part-time help.

Comparison of the figures provided below with those for the previous two years clearly indicate a strong trend toward accelerated construction activity. If the Town is to maintain reasonable standards of quality construction and be in accord with its laws, funds must be available for the purpose.

Permits applied for: 353



Permits issued in 1983 for:	<u>Permits</u>	<u>Value</u>
New residences (59 dwelling units)	50	6,534,000.
New Industrial/Commercial	9	1,624,000.
Additions - alterations/Residential	211	861,645.
Commercial/Industrial	33	966,100.
Public Buildings	1	10,000.
Signs	25	24,100.
Earth Removal	2	-
Oil Burners	21	11,500.
Totals	<u>352</u>	<u>10,031,345.</u>
Building Inspections	1815	
Meetings	63	
Violations	89	
Complaints	149	
Totals	<u>2116</u>	

RUSSELL V. ABBATE, ZONING ADMINISTRATOR

### ZONING BOARD OF ADJUSTMENT

We are a five member elected Board that performs the function of granting relief from hardships created by the placement of zoning as it recognizes that situations exist in which the strict application of the zoning ordinances would be unreasonable for a property owner.

This Board has a great responsibility to the citizens as it must protect the integrity of the ordinances while granting those exceptions allowed by law. Many of the lawsuits facing the Town are the result of ZBA decisions requiring your tax dollars to defend in court.

The ZBA held eleven public hearings comprising 17 variances, 7 special exceptions, 4 rehearings (denials upheld), 2 request for rehearings denied and 1 request withdrawn. Below is a summary of our year's activity:

<u>Variances</u>	<u>Approved</u>	<u>Denied</u>
Setback relief	7	
Limited commercial use in residential zone		1
Additional sign		3
Additional square footage for sign		1
Expand definition of professional office		1
Relief from PRD density formula		1
Change in use		2
Relief from time restriction	1	

<u>Special Exceptions</u>	<u>Approved</u>	<u>Denied</u>
Road and driveway across watershed and wetland		1
Water lines in the wetland	1	
Water lines in the watershed	1	
Professional office building	1	1
Access road across watershed and wetland	1	
Church building	1	

PETER F. WELLS, CHAIRMAN  
W. ALAN HUEBNER, VICE CHAIRMAN  
JAMES M. BANGHART, SECRETARY  
LINDA LONNEMAN  
ROBERT SUOMALA

#### TREE COMMITTEE

In 1983 the Tree Committee continued to concentrate its efforts in the area of maintenance. We contracted for several large trees and stumps to be removed. Also pruning on the different commons through town. The crab apple trees on Carriage Lane shall be thinned and shaped for health and beauty. This spring we are looking forward to fertilizing and planting to keep our Town green.

RICHARD KINGSBURY  
CARLTON THATCHER  
ANN TAUSSIG  
RICHARD GRIFFITH, JR.

#### ROAD COMMISSION REPORT - 1983

The Road Commission holds their bi-monthly meetings on the third Thursday of every other month beginning in February. The purpose of the Commission is to discuss the Highway Department budget, operations of the department and make road inspections.

We wish to give you an update of our bridge replacement and upgrading program of the Amherst Highway Department. The bridge at the junction of Corduroy Road and Route 122 will be put out to bid after January 1, 1984 for construction in 1984. At the March 1983 town meeting an article was passed to withdraw our share of \$35,000 from the Bridge Capital Reserve Fund. The balance of the monies will be paid by the Federal Government - 80% and the State - 10%.

The second bridge which we had on our replacement program is the Merrimack Road bridge. At the 1983 town meeting we voted to authorize the Selectmen to enter into a contract with the State for the replacement of this bridge as well as raise and appropriate the sum of \$43,000 to be withdrawn from our Bridge Capital Reserve Fund, which is 15% of the estimated cost. This project is presently

in the early stages of design and is scheduled for construction in fiscal 1987.

During 1983 we upgraded two bridges - Camp Road and Route 101 had 293 feet of guard rail replaced and the cement bridge on the Horace Greeley Road had 160 feet of railing replaced. We replaced the bridge at the junction of Thornton Ferry Road II and Spring Road with a multi-pipe. The funds for this replacement and upgrading came from our Highway Block Grant.

Under our scheduled replacement of motor vehicles and equipment, which is provided for through the Capital Reserve Motor Vehicle and Equipment Funds, we replaced two of our one ton trucks, a 1968 military type vehicle and a 1979 one ton dump. As in the past, these new vehicles were equipped with new plows and plow frames. Because it is no longer feasible for private contractors to own sanders, it was necessary for us to purchase two sanders, inasmuch as we could not rent this equipment.

#### HIGHWAY BLOCK GRANT

The following is a brief outline of our proposed work program for 1984-85:

Georgetown Drive - we will reset and rebuild a catch basin and culvert and continue to the shimming of the road. We are going to use funds to reoil approximately 11.6 miles of road. We are going to shim a part of Christian Hill Road. We are going to pave a hill on Dodge Road just beyond the town barn. On Merrimack Road we plan to replace a double culvert. We plan to spot gravel various roads with approximately 2500 yards of bank run crush gravel. On Ponemah Hill Road a stone culvert will be replaced with two 64" x 42" x 40' pipe. Corduroy Road will be hot topped with a 1" finish course. Approximately 4600 feet of streets in the Village will be shimmed and paved with 1" of hot top. This should include the square across from Moultons and approximately 2300 feet of Boston Post Road north to the area of the Wilkins School, Foundry Street and Davis Lane. We are going to apply cold mix to approximately 1900 feet of gravel roads where dust has been a problem and where in the past we have used waste oil.

In conjunction with the above projects, the Road Improvement Program will include shimming and paving with a 1" finish course 2300 feet of Boston Post Road and Merrimack Road.

The Road Commission and the Road Agent anticipate the funds in the Highway Block Grant will continue to be given to the town and with this in mind we have drawn up a five year program to accomplish the road improvement without a large increase in the Highway Department budget.

MERIC ARNOLD  
EVERETT LEACH  
ELLIOT LYON

#### REPORT OF THE HIGHWAY DEPARTMENT

The following is a brief summary of the Department's activities during 1983:

Winter Maintenance - The work performed by the Highway Department from mid-November to mid-March is charged to this category. This winter was an average winter with 19 storms, during which we handle the removal of ice and snow from the roads, school yards, fire stations, library and sidewalks. We have continued to cut down on the use of rock salt on our roads during the winter months and call your attention to the signs which we have posted "Caution Limited Salt Use". We are making an effort to make the public aware of this cutback and to inform them that their speed will have to be decreased to safely travel on the roads. Unfortunately, it is necessary for us to apply an increased amount of sand to the roads which requires more clean up time in the Spring and consequently does not give us a savings. It was necessary to request an additional expenditure under this category to purchase two additional sanders inasmuch as we were unable to rent them from private contractors as we had done in the past.

The winter maintenance account also covers the cutting of trees and chipping brush during the winter months, sign replacement, picking up trash along the side of the road when possible and cleaning out catch basins.

Summer Maintenance - Our work schedule from mid-March to December 1st is covered under this account. This encompasses the grading, York raking and spot gravelling of our 34 gravel roads. We also maintain and replace culverts, install catch basins, cut banks and ditches, maintain shoulders along the black top roads, machine and hand cut brush and trees and set posts and signs on all roads. In 1983 we spot gravelled Smith Road, Nichols Road, parts of Old Milford Road, County Road, Pond Parish Road, part of Old Lyndeborough Road, Brook Road, Upham Road, School House Road and shoulders on Boston Post Road. We installed a catch basin on Mack Hill Road, two on Border Street and one on Boston Post Road, south. We installed two culverts on Mack Hill Road, one on Old Milford Road, one on Border Street and one on Boston Post Road, south.

Oiling - The oiling program covers the cost of patching and service treatment of our black road system. The following roads were reoiled: Airline Drive, Boston Post Road North and Mont Vernon Road, Douglas Drive, Hickory Drive, Eastern Avenue, Juniper Drive, New Boston Road, North Street, Old Milford Road, Old Mont Vernon Road, River Road, Winding Hollow Road, Miles Road, Meadow Lane, North Meadow Road, Brook Road, Pine Road, Rocky Hill Road, Northfield Road, Truell Road, Roberts Road, Old Nashua Road, Steeple Lane, Pine Acres Road, Horace Greeley Road, Old Manchester Road, Courthouse Road, Stearns Road, Willow Lane, Brimstone Hill Road, Old Lyndeborough Road, Blueberry Hill Road.

Town Road Aid - This program has now been discontinued and all monies for highway reconstruction have been combined into a Highway Block Grant.

Gas Subsidy - This is now part of the Highway Block Grant which is a combination of TRA and Gas Subsidy Program. It is financed 100% by the State. Under the Gas Subsidy Program we replaced a bridge on Thornton Ferry Road II with a three barrel culvert. We replaced the bridge rails - 293 feet of rails at Camp Road and Route 101; 160 feet of bridge rail at the cement bridge on Horace Greeley Road and we put down some gravel on Pond Parrish Road. 2900 feet of Spring Road was rebuilt. The end of Sunset Avenue was rebuilt and hot topped. 2600 feet of Boston Post Road south was shimmed and 1" finish course of hot top was applied. Approximately 9800 gallons of MC800 were used for surface treatment and charged to this account.

Road Improvement - 2600 feet of Boston Post Road south was shimmed and 1" finish course of hot top was applied. The Road Improvement Program was done in conjunction with our Gas Subsidy Program.

Parks and Playgrounds - Under this category we maintain the Town Commons, Library, Wilkins and Clark School grounds, two playgrounds, tennis court, South Fire Station and the Old Brick School. In 1983 we also mowed several baseball diamonds for the softball teams on Spring Road and a football field on the Merrimack Road.

Cemeteries - The maintenance of the four Amherst cemeteries, namely Meadowview, Cricket Corner, Chestnut Hill and the Old Cemetery behind the Town Hall is done by this department. This encompasses the raking, mowing, trimming as well as the spreading of loam and seeding of several areas of Meadowview Cemetery during 1983. In 1983 we made 25 burials in Meadowview. The fence at Cricket Corner was scraped and primed and painted. Several of the main roads in Meadowview were graveled.

Your Highway Department garage is located on Dodge Road. Our office is open Monday through Friday from 7:30 a.m. to 1:30 p.m. Our work day is from 6:30 a.m. to 3:00 p.m. During the months of June, July and August we anticipate that we will again be on a four day work week. During storms we try to have one of our personnel answering the telephone calls at 673-2317. The Road Agent's home telephone is 673-1293. Our staff consists of one road agent and eight regular employees, comprised of light equipment operators, heavy equipment operators, laborers and a secretary. We also employed three part-time laborers during the summer months.

I would like to thank the Board of Selectmen and the Road Commission for their assistance and guidance during 1983 and to the taxpayers of Amherst for their continued support. We appreciate receiving your comments and suggestions on how this department can better serve the community.

RICHARD G. CROCKER, ROAD AGENT

AMHERST FIRE DEPARTMENT

The Department responded to 152 calls of which seven were structure fires as compared to 142 last year with ten structure fires.

Amherst Fire Calls

Smoke investigation - 16	Industrial - 1
Structure - 7	Camp fire - 1
Chimney - 28	Tree fire - 6
Service calls - 9	Electrical - 2
Brush - 15	Furnace - 1
Stove - 5	False alarms - 23
Oil burner - 4	Good intent - 2
Motor vehicle - 9	Mutual aid received - 12
Wash down - 8	Mutual aid supplied - 13

The Amherst Fire Department is composed of four engine companies which man and equip two stations - Central Station in the village and South Station on Stearns Road. Listed below are the stations, their equipment, officers and the number of calls to which each engine responded.

CENTRAL STATION

- Engine 1: Responded to 99 calls  
Captain David Hanlon; Lt. Tom Grella
- Ladder 1: Responded to 56 calls
- Engine 4: Responded to 23 calls  
Captain John Moorhouse; Lt. Walt Nelson
- Engine 3: Responded to 97 calls  
Captain Mike Riccitelli, Lt. John Raymond
- Tanker 1: Responded to 22 calls

### SOUTH STATION

Engine 5: Responded to 66 calls  
Captain Willis Maloon; Lt. John Bachman  
Tanker 2: Responded to 14 calls. A military vehicle which  
has water capacity of 2,000 gallons.  
Utility Van: Responded to 54 calls. A 1972 vehicle which is  
equipped with a cascade system and other equipment.

To report a fire dial 673-3131. This is the number of the Milford Communications Center which handles all fire calls for Amherst, 24 hours a day. Please give property owner's name, street name, house number and the town when reporting a fire.

A combined drill with all companies is held on the first Monday of each month. Each company holds a practice drill on one of the following Mondays of that month.

The Fire Wards wish to thank members of the four engine companies for all their time and efforts in 1983. Also, our thanks to the Board of Selectmen, Margaret Drobat and the people of Amherst for their support.

MARSHALL STRICKLAND, CHIEF  
RICHARD G. CROCKER, FIRST ASSISTANT CHIEF  
DAVID HERLIHY, JR., SECOND ASSISTANT CHIEF

### FIRE PREVENTION BUREAU

During 1983 members of the Bureau conducted 25 wood stove inspections. The wood stove inspections are done at the request of the home owner at no charge. Any resident of the Town of Amherst who would like to have their wood stove installation, chimney or home inspected may call Lt. Walt Nelson at 673-8361 or Capt. Mike Riccitelli at 673-0642.

Again this year, members of the Bureau visited the Clark and Wilkins schools to present the Captain No-Burn Program. The second graders were given T-shirts. Some of the local kindergartens were also visited by members of the Bureau.

The Bureau also conducted a fire extinguisher course at the Middle School for the babysitting clinic. The same course was also presented to the Cub Scouts. The Bureau would like to remind everyone that we would put on a fire extinguisher course for any group or organization at their request.

Members of the Bureau are: John Bachman, Bruce Bowler, Richard E. Crocker, Jeffrey Manson, John Moorhouse, Walt Nelson, John Raymond and Mike Riccitelli.

The Bureau wishes to thank all those who have worked and assisted us in our activities during 1983 and we look forward to continuing to serve you in 1984.

MIKE RICCITELLI, CHAIRMAN  
BRUCE BOWLER, SECRETARY

AMHERST POLICE DEPARTMENT

1983  
Police Roster

Chief John T. Osborn, Jr.

Sgt. Patrick Doherty	Officer Louis Nadreau
Det/Sgt Gary MacGuire	Officer Donald Shattuck
Officer Richard Day	Officer Russell Stamets
Officer Steven Kemp	Officer Harold Wheeler
Officer Peter Lyon	

Special Officers

John Bennett	Albert Junkins
Walter Buchholz	Doris Kelley
Peter Delpapa	Cyndee Picard
Nancy Demers	Steven Wakefield
Norman Douglas	

Resigned During 1983

Sgt. Steven Sexton	Officer John Nason
Officer Michael White	Special Officer Robert McHatton
Special Officer Amy McKinney	

Incidents Reported to Police in 1983

14 Abandoned vehicles	777 Incidents
209 Accidents	140 Juvenile detentions
329 Alarms	28 Lost/stolen plates
1 Armed robbery	11 Lost/stolen property
187 Arrests	102 Medical assists
2 Arson	128 Miscellaneous
5 Assaults	24 Nuisance persons
251 Assist motorists	150 Motor vehicle complaints
8 Attempted burglaries	352 Mutual aid calls
2 Attempted thefts	35 Noise complaints
20 Bad checks	31 Nuisance phone calls
35 Burglaries	360 Open doors
202 Criminal Mischief	106 Pistol Permit Applications
3 Criminal threats	5 Recovered property
31 Criminal trespass	2 Recovered stolen vehicles



38 Domestic Disturbances	95 Relays
18 Escorts	5 Sexual assaults
70 Fire calls	2 Stolen motor vehicles
4 Forgeries	142 Suspicious vehicles/persons
111 Found property	125 Thefts
	15 Stray Livestock
Total Offenses for 1983 - 4488	

For the second consecutive year, major crime has decreased in Amherst. This can be contributed to two major factors:

1. A conscientious patrol program which involves not only traffic enforcement but visability within the residential community as a deterrent.
2. Citizen participation in neighborhood watch programs assist in identifying the unusual and notifying the police department of this activity.

The statistics for major crime are as follows:

Offense	Cases	Cleared	%
Assaults	10	9	90
Burglaries	35	9	26
Bad Checks	20	17	85
Forgeries	4	3	75
Armed Robbery	1	1	100

Although the clearance of these crimes is not our desired level, they are above the national average.

Seven areas of Amherst became involved in Neighborhood Watch. Meetings with representatives of the Crime Prevention Unit and citizens create both working knowledge of problems as well as solutions to reduce crime in their community. More participation is desired in this program.

Participation in the Good Morning Amherst Program, whereby elderly residents call in to the police department on a daily basis, has remained at twelve. We would like to encourage more people to take advantage of this program.

Youth, ages 14 through 20 years, are continuing to show interest in law enforcement with our Police Explorer Post #194. This activity takes place at the Police facility every other Wednesday evening at 7:00 P.M. This program is designed to give hands-on training and experience in law enforcement, as well as developing character, and assisting the department at various functions.

The Amherst Police Department appreciates the support that the townspeople have shown in the past year and we look forward to being of service to you in the coming year.

JOHN T. OSBORN, JR., CHIEF

### DOG OFFICER'S REPORT

At the end of 1983, there were 1118 dogs licensed in the Town of Amherst. Dog complaints amounted to 307, the most common problems being barking dogs and nuisance complaints.

There were 108 dogs impounded during the year. These animals were brought to Nottingham Kennels because they had no tags to identify their owner or the owners were not at home. Of these, 80 were claimed and all but two were found new homes.

A continuing problem facing motorists are those dogs which are running at large and wander onto the highways. Twenty dogs were either killed or injured on the roads during the year. Since animals do not realize the danger associated with vehicles being operated on the roadways, it is clearly the responsibility of the owner to ensure the dog's safety, to keep it under control and physically restrained when the owner is not with it. Attention to this matter also would prevent a potential tragic automobile accident.

Reports of 16 dog bites were received by the police department this year. Although most were not major injuries, the person who is bitten, commonly small children, are sometimes fearful of all dogs as a result of that experience. Dog bites should be reported so that a record may be kept for identifying a recurring incident. Injuries sustained by the dog are recoverable from the dog owner.

I am very pleased with the response received from the majority of the dog owners in the Town of Amherst when called upon to speak with them relative to complaints. Most do not realize that their dog has created a problem and are most anxious to correct the situation. I sincerely appreciate your cooperation in the past and in the new year.

NANCY DEMERS, DOG CONTROL OFFICER

### HIGHWAY SAFETY COMMITTEE

Route 101A still remains the major bottleneck in the highway systems through Amherst. Perhaps the petition initiated by our representative will help expedite completion of our 2.2 mile section.

Revaluation of street lighting is in progress. It is the consensus of the committee that, by removing some lights, replacing others with new fixtures, and relocating some to hazardous intersections, Amherst will be safer and costs will be negligible.

JOHN T. OSBORN, JR., CHIEF OF POLICE  
MARSHALL STRICKLAND, FIRE CHIEF  
GUSTAV BISCHOFF, CHIEF OF RESCUE  
RICHARD CROCKER, ROAD AGENT  
ROY MASTON, CIVIL PREPAREDNESS  
FRANCIS PERRY, SELECTMAN  
ALEXANDER BLASTOS, SCHOOLS

#### SOUHEGAN REGIONAL LANDFILL DISTRICT

During 1983 wells were placed at various locations at the Landfill to monitor ground water. At the present time initial samples taken from these wells are being evaluated to determine if any adverse effects to the stream and water table is caused by this Landfill operation. Monitoring of these wells will continue on a monthly basis during the coming year.

The initial area where dumping took place has been reclaimed by adding a clay barrier, then covering the clay with loam and seeding. Our consulting engineers and the New Hampshire Solid Waste Management Bureau have recommended that additional clay must be added to this area depending upon the results of the well monitoring. Funding for this project has been included in the 1984 budget.

The second area for dumping is continually being excavated in order to allow the Landfill operation to continue. During 1984, it is intended to work back toward the main entrance. This will be the most efficient method for utilizing the Landfill.

Our engineers have done a study to determine the useful life of the Landfill. Due to the fact that the population of the District's four towns have not increased as rapidly as projected, as well as new technology and more efficient methods of operation, the Landfill could last for approximately seventeen more years.

The Commission wishes to express its gratitude to the citizens of the District for their cooperation toward the clean and efficient manner in which the Landfill is operating.

TOM GRELLA

### COMMUNITY COUNCIL OF NASHUA

For the benefit of those who may not be familiar, Community Council is a private, non-profit, comprehensive community mental health center serving the residents of ten towns in southern Hillsborough County. Our programs include psychiatric, psychological and counseling services to those with mental health problems, which services are offered through ambulatory outpatient care, brief hospitalization, day care, mobile crisis response, and community support services for the chronically mentally ill in need of case management and housing assistance. Patients are seen at Community Council regardless of their ability to pay, with their fees discounted through a sliding scale based on income and number of dependents. The balance of our costs are recovered through other funding.

The Council services were given to 61 clients from Amherst, 14 children and 44 adults. This was a 43% increase over 1982. Thirty-seven of these patients were non-funded. Treatment costs were derived from a variety of sources, with our budget of \$2,258,540 supported, after \$504,904 in patient and insurance payments by \$1,200 in earmarked donations, \$28,000 computer income, \$30,000 endowment income, \$1,550,436 State grant and the balance of \$143,000 from local sources (United Way and town support).

CAROL S. FARMER, DIRECTOR

### SOUHEGAN COMMUNITY NURSING ASSOCIATION

The Souhegan Community Nursing Association serves the towns of Amherst, Milford and Mont Vernon. Health care is provided by registered nurses and homemaker home health aides in the patient's home, with the approval of their physician, regardless of their ability to pay.

The registered nurses made 180 visits and the homemaker home health aides 195 visits to Amherst residents this year. The homemaker home health aides under the supervision of a registered nurse assist with personal care, light homemaking duties, grocery shopping and meal preparation. This help in many cases has enabled the patients to remain in their own homes.

Office visits may be made at the Nursing Association Building on North River Road in Milford for blood pressure checks or injections ordered by a physician. The office is open Monday through Friday from 8:00 to 4:00. The visits are scheduled between 9:00 and 10:00 A.M., or by calling the office for an appointment. This year 132 Amherst residents were seen at the office.

Immunization clinics are held on the third Tuesday of every month, except July, from 9:00 to 11:00 A.M. This clinic is free of charge to residents of Amherst, Milford and Mont Vernon. The vaccines are furnished by the State Department of Health and Welfare. Sixty-four immunizations were given to Amherst children this year. There is also a Well Child Clinic held once a month. Appointments are made for the child to be seen by a pediatrician if the family is financially eligible. Physical examinations were given to 26 Amherst children this year. Dental clinics for the children enrolled in our Well Child Clinic are held twice a year. These clinics are co-sponsored by the State Bureau of Dental Health.

Our free blood pressure clinics on Mondays from 1:30 to 3:00 P.M., are well attended. One thousand six hundred seventy blood pressures were checked this year. A diabetic screening is held at the office twice a year in August and February. Thirty-four people were screened this year.

Our loan closet is well stocked with beds, crutches, walkers, canes, commodes and wheelchairs. We also have other hospital equipment available to loan free of charge.

MARION JACKSON, R.N., DIRECTOR

#### NASHUA REGIONAL PLANNING COMMISSION

The past year has been one of significant success for the Commission both in representing the interests of the region and in providing direct local assistance to communities within the region.

The NRPC also provided direct assistance to the Town of Amherst on a number of projects. Perhaps most important is a proposal submitted to the Planning Board to update the Town's Master Plan over the next two years. This is required as a result of new state legislation and the changes which have occurred in Amherst since the original Master Plan was prepared.

The NRPC also assisted the Planning Board by reviewing its proposed Capital Improvements Plan and the proposed Aquifer Conservation District zoning amendment.

The Commission sponsored and administered the recent Baboosic Lake Study which was jointly funded by Amherst, Merrimack, and the State of New Hampshire to determine the relative age and "health" of the Lake. Using both local volunteers and the U.N.H. Freshwater Biology Group, the study identified threats to the Lake's water quality and strategies to maintain it.

Transportation planning for Amherst has focused largely on the Route 101A corridor. We have inventoried current land uses along the corridor to determine future traffic loads and have played a major role in the recent meetings and hearings on this issue. We have also worked to expedite the proposed widening of the 2-lane portion called "the gap" and solicited state and federal funding for a comprehensive study of the corridor and alternatives to improve it.

Regional projects have included the continuation of the Commission's Aquifer Delineation Study which is now into its third and final year. The NRPC convened a regional task force to study and develop a consensus on the region's transportation problems and potential solutions. The Commission was also instrumental in providing a forum through which area municipalities could discuss options available for complying with the State's solid waste law. The result has been the formation of a solid waste district through which future planning for solid waste management can be accomplished. Additionally, the Commission is assisting the Souhegan Regional Landfill District in undertaking a study of cooperative approaches to solve the problems associated with septage disposal within its member towns. The Commission also coordinated a cooperative bid on fuel oil in which five towns participated in the cooperative bid solicitation process.

In the legislative arena, the Commission sponsored a gathering of area legislators to brief them on pressing regional concerns which might be addressed through legislative action. The Commission then continued to provide information to legislators and local officials throughout the most recent biennial session of the legislature. Also, with the passage of the recodified planning and zoning enabling legislation, the Commission assisted local officials in adjusting to the new law by co-sponsoring a law lecture series which addressed the topic, and through periodic mailings and updates.

Local officials and area residents were also kept informed on local and regional issues, problems and solutions through the Commission's newsletter SOUNDINGS and through the Dispatch and Legislative Alert mailings throughout the year.

The Commission looks forward to continued service to its members in the year ahead, and to working with local and state officials in seeking regional solutions to common problems.

MARTIN MICHAELIS  
JUSTIN BIELAGUS  
ARNOLD WIGHT, ALTERNATE  
NANCY JONES, ALTERNATE  
JOHN SILVA, ALTERNATE

## AMHERST TOWN LIBRARY TRUSTEES' REPORT

Work continued on the personnel policy and wage scales through November when the final draft was completed. Considerable effort was expended in research on library wages not only in New Hampshire but also throughout New England and other areas. The Library personnel policy is similar, but not identical to the Town personnel policy.

Additional book shelving was purchased from the Library Gift Funds and installed in the Children's Room.

November saw a major change in the Library operation when the Library opened on selected Sundays during the school year. This action was taken in response to a student patron's request. Staffing for these additional hours is now provided by the Trustees and other volunteers. Library usage during the Sunday hours has been quite good.

In June the Town Moderator was asked by the Trustees to appoint a committee to study the work already done by the Trustees relative to additional library space and to make recommendations to the Trustees regarding this matter. This committee, chaired by Robert Lown, was composed of Evelyn Dudley, John Lamb, Robert Lown, Martin Michaelis and Wendy Stotz. The committee submitted their report in December recommending that the existing library be expanded to a total of twelve thousand square feet. The committee's study of the need for additional space and the available options such as use of the Brick School and an entirely new facility was comprehensive. Copies of the committee report are available at the Library for study. Our thanks go to the Moderator and to the committee for their effort.

Considering the actions taken earlier and the recommendations of the study committee the Trustees submitted a warrant article for funding library expansion for consideration by the 1984 Town Meeting.

The Amherst Gardeners undertook a project to plant new shrubs and to install a flagstone walk across the front yard of the Library. This project resulted in considerable improvement in the appearance of the Library and is greatly appreciated.

Our thanks go to the Friends of the Library for their continued devoted support of library activities. Joyce McCray heads this organization.

Additionally, our thanks go to the organization and to the many volunteers upon whom we depend for continuing library service for the town of Amherst.

RICHARD HEINEKE, CHAIRMAN  
 FORREST ATHEY  
 JOHN MOORHOUSE, JR.  
 LUCY RAMSAY  
 BLANCHE WICHMAN  
 BARBARA WILSON

# AMHERST TOWN LIBRARY LIBRARIAN'S REPORT

## Circulation Statistics for 1982-83

Adult Fiction	24,513
Adult Non-fiction	17,043
Juvenile	32,238
Magazines	8,633
Art Prints	125
Puzzles	446
Records and Cassettes	2,317
Inter-library Loans (borrowed from other libraries)	503
Loans to non-residents	625
Films	1
Pamphlets	393
Inter-library Loans (Amherst loaned to other libraries)	<u>463</u>
Total Circulation	87,300
(This circulation is 4,555 more than last year)	

## Resources Available

<u>Book Collection</u>	<u>Adult</u>	<u>Juvenile</u>	<u>Total</u>
Total volumes owned 6/30/83	19,332	7,987	27,319
Volumes added during year	1,370	825	2,195
Volumes discarded during year	143	28	171
(Of the books added, 356 were gifts to the library)			
<u>Recordings</u>	<u>Discs</u>	<u>Tapes</u>	<u>Total</u>
Children's	108	16	124
Adult	<u>672</u>	<u>79</u>	<u>751</u>
Total	780	95	875
Art Prints:	43		
Filmstrips:	18 (children's)		



Magazine Collection:

Adult Room	103
Children's Room	13
Total	116

Newspapers:

2 Sunday Papers
3 Weeklies
4 Dailies

\* \* \*

New Patrons Registered:

Adults	564
Children	211
Non-Residents	8
(paid memberships)	
Total New Patrons	783

Total Patrons Registered as of 6/30/83:

Adult	3,837
Children	1,384
Non-Residents	27
(Paid membership)	
Total	5,248

All materials for pre-schoolers are circulated on their parents' cards, so an uncounted number of pre-schoolers are also served by the library.

The library was open a total of 48 hours per week, except July and August when it closed at 12:30 on Saturdays.

ACTIVITIES

1982 Summer Reading Program

	Enrolled	#Books read by Contract Finishers	# Complet. Program	#Books Read by Non-finish.
Town Library	91	935	54	
AMS Summer Library	26	271	17	
Total	117	1,206	71	225

### 1982 Middle School Summer Library

The school library was open two afternoons and one evening for a total of seven hours per week for eight weeks under the supervision of Mrs. Kathie McIntyre.

<u>Book Circulation</u>		<u>A-V Usage</u>		<u>Registrations</u>	
A.F.	87	Cassettes	5	Adults &	
Juv. Fic.	829	Kits	113	Children	101
Juv. N.F.	237	Filmstrips	4	+	
		Records	77	Unregistered pre-	
Total	1,153		199	schoolers using	
				parents' cards.	

### Other Activities

Children's Story Hours - 102  
Class Talks by Children's Librarian - 47  
Children's Craft Programs and Special Activities - 10  
Special Displays and Exhibits in Adult Room - 17  
Adult Book Reviews - 10  
Introduction of Free Circulating Paperback Collections in  
2 beauty shops and 2 dentist's offices.  
Introduction of Best-sellers Rental Collection.

\* \* \*

We wish to thank the Friends of the Library and other volunteers who contributed 1,151 hours of volunteer services to the library. This is in addition to their fund-raising book sales, Christmas decorations, Little Red Wagon performance on the Amherst Common and many, many other services.

Our thanks also to the trustees who establish policies, plan for the future of the library, and assist in many ways in maintaining and upgrading the library services.

BETTY S. WATSON, LIBRARY DIRECTOR

# AMHERST TOWN LIBRARY

## REPORT OF RECEIPTS & EXPENDITURES

FOR THE TWELVE MONTHS ENDED JUNE 30, 1983

### BALANCE, July 1, 1982:

Souhegan Nat'l. Bank--Checking:  
Merrill Lynch Gov't. Fund, Inc.

### RECEIVED:

Town Appropriation  
Revenue Sharing--Roof  
Revenue Sharing--Books  
Library Fees  
Interest & Dividends  
Current Gifts  
Fines Assessed  
Copy Machine Fees  
TOTAL RECEIVED:  
TOTAL AVAILABLE:  
EXPENDED:

### Salaries

Custodial Services  
Books  
Magazines  
Audio-Visual  
Revenue Sharing--Books  
Supplies & Postage  
Lights  
Telephone  
Building & Grounds  
Revenue Sharing--Roof  
Heat & A.C.

TOWN BUDGET ACCOUNT	COPY MACHINE ACCOUNT	FINES ACCOUNT	GIFT ACCOUNT	TOTAL
\$ 577.83	\$ 2,899.67	\$1,904.95	\$ 4,624.56	\$10,007.01
<u>\$ 577.83</u>	<u>\$ 2,899.67</u>	<u>\$1,904.95</u>	<u>17,177.25</u>	<u>17,177.25</u>
			<u>\$21,801.81</u>	<u>\$27,184.26</u>
\$ 92,567.00			\$ 4,624.56	\$92,567.00
2,908.19			17,177.25	2,908.19
4,000.00				4,000.00
140.22				140.22
58.88	205.29	190.80	1,967.28	2,422.25
			6,328.14	6,328.14
		4,575.04		4,575.04
	2,857.43			2,857.43
<u>\$ 99,674.29</u>	<u>\$ 3,062.72</u>	<u>\$ 4,765.84</u>	<u>\$ 8,295.42</u>	<u>\$115,798.27</u>
<u>\$100,252.12</u>	<u>\$ 5,962.39</u>	<u>\$ 6,670.79</u>	<u>\$30,097.23</u>	<u>\$142,982.53</u>
\$ 60,670.73				\$ 60,670.73
4,049.00				4,049.00
12,354.10			\$ 1,041.51	18,585.75
2,009.24		94.00		2,103.24
512.53				512.53
4,000.00				4,000.00
2,466.71				3,598.24
2,709.38				2,709.38
962.22				962.22
1,869.53	1,131.53			1,869.53
2,908.19				2,908.19
2,940.59				2,940.59

AMHERST TOWN LIBRARY

REPORT OF RECEIPTS & EXPENDITURES

FOR THE TWELVE MONTHS ENDED JUNE 30, 1983

	TOWN BUDGET ACCOUNT	COPY MACHINE ACCOUNT	FINES ACCOUNT	GIFT ACCOUNT	TOTAL
Meetings & Travel	\$ 1,009.37	\$	\$	\$	\$ 1,009.37
Dues	76.00				76.00
Capital Improvements	597.50			3,958.80	4,556.30
Summer Library	553.82				553.82
Mail Service	182.00				182.00
Fire Alarm	20.00				20.00
Miscellaneous	111.97		25.95	905.82	137.92
Bean Fund Refund				105.00	905.82
Programming					105.00
TOTAL EXPENDED:	<u>\$100,002.88</u>	<u>\$1,131.53</u>	<u>\$5,310.09</u>	<u>\$ 6,011.13</u>	<u>\$112,455.63</u>
BALANCE, June 30, 1983:					
Southegan Nat'l Bank--Checking	\$ 249.24	\$4,830.86	\$1,360.70	\$ 5,377.92	\$ 11,818.72
Merrill Lynch Gov't. Fund				\$18,708.18	18,708.18
	<u>\$ 249.24</u>	<u>\$4,830.86</u>	<u>\$1,360.70</u>	<u>\$24,086.10</u>	<u>\$ 30,526.90</u>

## AMHERST VILLAGE DISTRICT

This has been a busy year for the Amherst Village District in that we have experienced an abnormally high number of piping repairs. The repair rate reflects an increase of approximately 800% as compared with 1973. The system is getting old and we may expect even more repairs in the future. We are most fortunate that we have such dedicated people as John Hanlon and Nancy Topliffe who attend to the day to day operations of the system. A major emergency repair project was undertaken this year. This occurred when the one and only pump failed. The cooperation of Mike Riccitelli and Jim Wetherbee during this repair was appreciated. The Amherst Village District also wants to thank Red Crocker for his continued interest and cooperation throughout the year. Other notable events during the past year have been in the location of several promising potential well sites. These could serve as back up should we have a catastrophic failure of our existing well. These sites will be further investigated during the forthcoming year. The Amherst Village District has formally accepted, at no cost to the District, the Dodge Road Extension.

ROGER O. TOPLIFFE

JOHN I. SNOW  
Commissioners

PETER B. ROTCH

## AMHERST VILLAGE DISTRICT WARRANT

The State of New Hampshire

The Polls will be open at 8:00 P.M.

To the inhabitants of the Town of Amherst in the County of Hillsborough in said State, qualified to vote in DISTRICT AFFAIRS:

You are hereby notified to meet at the Town Hall in said Amherst on Friday the 9th of March, 1984 at 8:00 p.m., to act upon the following subjects:

1. To choose all necessary District Officers for the ensuing year.
2. To raise such sums of money as may be necessary to defray District charges for the ensuing year and make appropriations of same.
3. To see if the District will give the Commissioners and District Treasurer the authority to borrow money in anticipation of District taxes.

4. To raise and appropriate the sum of \$8,000 for the purpose of acquiring access rights, and to perform sustained pumping and quality tests for the development of a secondary source of water.
5. To transact any other business which may legally come before the meeting.

Given under our hands and seal this 17th day of February, 1984.

Roger O. Topliffe  
John I. Snow  
Peter B. Rotch  
Commissioners of Amherst Village District

A true copy of Warrant - Attest:

Roger O. Topliffe  
John I. Snow  
Peter B. Rotch  
Commissioners of Amherst Village District

AMHERST VILLAGE DISTRICT

Balance Sheet

December 31, 1983

Cash (on hand)		\$ 2,834
Investment - Capital Reserve Fund		32,164
Water rates receivable		15,991
Utility plant in service, at cost	\$166,977	
Accumulated depreciation	<u>104,286</u>	62,691
		<u>\$113,680</u>

Liabilities, Reserves and Fund Balance

Capital reserve fund	\$ 32,164
Fund balance	<u>81,516</u>
	<u>\$113,680</u>

Statement of Changes in Cash Balances  
For the Year ended December 31, 1983

Funds provided	
From operations - net income	\$ 9,426
- depreciation	<u>3,340</u>
Total funds provided	12,766
Funds applied	
Increase in water rates receivable	4,546
Transfer to capital reserve fund	<u>7,164</u>
Total funds applied	11,710
Increase in cash balances	1,056
Cash balances, beginning of year	1,778
Cash balances, end of year	<u>\$ 2,834</u>

Amherst Village District  
Statement of Revenues, Expenses and  
Changes in Fund Balance

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	Year Ended <u>12/31/83</u>	Budget for Year Ended <u>12/31/84</u>
Revenues		
Water service	\$22,646	\$20,000
Precinct tax-transfer from general fund	19,025	21,250
Hydrant Rental	3,100	4,000
Interest and dividends	408	500
Interest on capital reserve fund	2,164	2,500
Total	<u>\$47,343</u>	<u>\$48,250</u>
Operating expenses		
Salaries	8,033	10,500
Utilities	7,493	9,000
Operating supplies & maint.	10,837	15,000
Depreciation	3,340	3,340
Meters	664	750
Office supplies and printing	748	750
Insurance	649	750
Water tests	196	250
Legal fees and licenses	712	250
Road repairs	210	500
Auditor	900	500
Ground water survey	4,135	--
Total	<u>\$37,917</u>	<u>\$41,590</u>
Net income	9,426	6,660
Fund balance January 1, 1983	79,254	
Transfer to capital reserve	<u>(7,164)</u>	
Fund balance December 31, 1983	<u><u>\$81,516</u></u>	
For budget purposes		
Add non cash expenditure-depreciation		3,340
Deduct non operating cash requirement		
Capital reserve fund		<u>10,000</u>
Excess of cash receipts over cash expenditures		<u><u>\$ -0-</u></u>



# Report of the Trust Funds of the City or Town of \_\_\_\_\_

JUNE 30

on **December 31, 19** 83 1 of 1

83  
1 of 1

[illegible]

JUNE 30

on December 31, 19 83

Amherst

## Report of The Common Trust Fund Investments of The City or Town of

HOW INVESTED		PRINCIPAL					INCOME			
NO OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	ADDITIONS Purchases	Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Income During Year	Expended During Year	Balance End Year
PRINCIPAL INVESTMENTS										
4,875.70	Chemical Fund, Inc.	25,500.44		1,190.66			26,691.10	1,428.78		
1,606.29	Fidelity Fund, Inc.	18,973.73		2,840.73			21,814.46	1,339.24		
2,678.95	Seligman Common Stock Fund, Inc.	28,294.43		2,242.84			30,537.27	1,543.82		
6,652.60	Seligman Growth Fund, Inc.	30,563.50		3,658.00			34,221.50	631.90		
1,170.022	T. Rowe Price Growth Stock Fund, Inc.	11,072.88					11,072.88	585.01		
2,003.72	Puritan Fund, Inc.	18,439.18		601.22			19,040.40	1,919.80		
200	American Home Products Corporation - common	5,486.72					5,486.72	460.00		
	BankEast				1,241.00	1,241.00	0	30.10		
200	Beatrice Foods Company	3,492.94					3,492.94	305.00		
200	Caterpillar Tractor Company	9,714.89					9,714.89	360.00		
100	Coca Cola Company	3,095.21					3,095.21	253.00		
100	Dart & Kraft, Inc.	4,189.17					4,189.17	372.00		
200	Dresser Industries, Inc.	5,562.23					5,562.23	160.00		
100	Dupont (E.I.) De Nemours & Company - "	4,214.32					4,214.32	240.00		
100	Exxon Corporation	2,906.60					2,906.60	300.00		
100	Federated Department Stores, Inc. - "	2,982.05					2,982.05	212.50		
	General Foods Corporation	2,969.47			3,763.94	794.47	0	55.00		
200	Halliburton Company	7,676.31					7,676.31	320.00		
100	International Business Machine		7,751.42				7,751.42	267.00		
200	Mannesota Mining & Mfg. Co.	11,721.88					11,721.88	650.00		
400	Proctor & Gamble 2x1 split 2/18/83 - "	14,421.88					14,421.88	900.00		
200	Revlon, Inc.	9,689.72					9,689.72	368.00		
200	Schlumberger Limited	9,387.71					9,387.71	192.00		
TOTALS							44,670.66	17,693.75		
continued on next page										

continued on next page

# Report of The Common Trust Fund Investments of The City or Town of Amherst on December 31, 19 87

HOW INVESTED			PRINCIPAL						INCOME		
NO. OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	ADDITIONS		Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year
			Purchases	Capital Gains							
100 shs	Standard Oil Co. of California - Common	3,170 66					3,170 66		240 00		
	Souhegan National Bank - Checking Account	4,335 59			4,335 69		0				
	Federated Short Term Governments		8,342 00		6,753 00		1,589 00		230 09		
	Principal Cash on Hand			21			21				
	Total Principal Investments	237,861 61	15,093 63	10,533 45	16,093 63	2,035 47	250,430 53		13,363 24		
	INCOME INVESTMENTS:										
915.47	Fidelity Fund Incorporated	10,887 13		1,619 01			12,506 14		2,382 28		
100	American Home Products Corporation - Common	2,743 13					2,743 13		230 00		
100	Beatrice Foods Company	1,755 00					1,755 00		152 50		
100	Coca Cola Company	3,095 21					3,095 21		253 00		
100	Dart & Kraft, Incorporated	4,189 17					4,189 17		372 00		
100	DuPont (E. I.) De Nemours & Company	4,214 32					4,214 32		240 00		
100	Federated Department Stores, Inc.	2,982 05					2,982 05		212 50		
	General Foods Corporation	2,959 47			3,763 95	794 48	0		849 48		
100	Minnesota Mining & Manufacturing Company	5,860 94					5,860 94		325 00		
200	Procter & Gamble Company	7,210 94					7,210 94		450 00		
100	Revlon, Incorporated	4,842 90					4,842 90		184 00		
	Souhegan National Bank - Checking Account	13,398 03			13,398 03		0				
	Federated Short Term Governments	--	33,324 00		14,660 00		18,664 00		1,361 95		
	Indian Head National Bank - Cash on Hand		1,103 33				1,163 33				
	Total Income Investments	64,148 29	34,437 33	1,619 01	31,821 98	794 48	69,227 13		7,012 71		
	TOTALS										
		302,009 90	50,580 96	12,152 46	47,915 61	2,829 95	319,657 66		20,375 95		

REPORT OF THE TRUST FUNDS OF THE TOWN OF AMHERST

REPORT OF CAPITAL RESERVE FUNDS

YEAR ENDED JUNE 30, 1983

	<u>Balance Beginning</u>	<u>Funds Added</u>	<u>Income Received</u>	<u>Expended Funds</u>	<u>Balance End</u>
Fire Truck	42,102.17	20,000.00	6,700.59	43,685.00	25,117.76
Highway Equipment	23,301.34	16,125.00	4,055.18	27,826.00	15,655.52
Highway Vehicles	26,661.80	15,000.00	4,296.90	35,096.00	10,862.70
Grader	71,865.92	8,500.00	8,898.28	--	89,264.20
Recreation	7,671.60	1,500.00	1,016.31	--	10,187.91
Rescue Squad	15,057.08	5,000.00	2,064.55	--	22,121.63
Cemetery	9,755.18	1,340.00	1,350.65	--	12,445.83
Bridge	137,188.56	30,000.00	15,248.38	--	182,436.94
Water Precinct	23,434.70	5,000.00	2,441.55	5,000.00	25,876.25
Police Cruisers	46,761.73	--	4,371.90	19,719.49	31,414.14
Rescue Squad Communica- tions	10,989.56	5,000.00	973.46	10,000.00	6,963.02
Total	414,789.64	107,465.00	51,417.75	141,326.49	432,345.90

NOTE:

At the year end the above funds were invested in the "Trust For Short Term U.S. Government Securities", a mutual fund.

## SPECIAL TOWN MEETING

January 5, 1983

Re: Water Installation to Town Barn on Dodge Road.

The meeting was called to order at 7:40 P.M., by acting Moderator Creeley Buchanan. Approximately 200 were in attendance.

Mr. Buchanan read the warrant in its entirety. Selectman Perry reviewed the history of the water problem on Dodge Road, followed by Attorney Drescher's presentation of the legal aspects.

Discussion from the floor was held. Ann Snow moved the question. Motion seconded.

G. Merrill asked to have Article I be taken as ballot vote. Told not the proper time to ask for this and Moderator would get back to her request.

T. Clough asked division vote to cut off debate. 112 For and 37 Against. A motion to take a standing vote on Article I passed.

Ways and Means Committee asked to be heard. Moderator Buchanan said they missed their chance and ruled they were too late. A motion to sustain the ruling of the Chair was passed. After a heated discussion, the Moderator gave exception to rule and permitted them to give their report. Catherine Cummings of Ways and Means Committee reported they felt the Article should be presented at the regular Town Meeting in March.

Article I. To see if the Town will vote to raise and appropriate a sum not to exceed \$130,000.00 in order to construct and install an eight inch (8") extension of the present Amherst Village District Water Main in order to provide service to the lot on Dodge Road which is currently owned by the Town of Amherst and is the location of the Town Highway Department equipment storage buildings and administrative offices, said property being shown on the Amherst Tax Maps as Lot 6-69 with said water main to originate at the intersection of Dodge Road and Mack Hill Road at the current location of the existing water service of the Amherst Village District and proceed along Dodge Road to the subject lot or take action relative thereto.

A standing vote was taken on Article I. 107 - Yes  
57 - No

Article II. To see if the Town will vote to ratify and approve the action of the Town of Amherst Board of Selectmen in entering into an agreement with the Amherst Village District with respect to the provision of water from the terminus of existing Amherst Village District water service on Mack Hill Road and Dodge Road to Lot 69 on Tax Map #6 which property is currently owned by the Town of Amherst and constitutes the Town Barn, all as more particularly set forth in an agreement entered into and executed between the Amherst Village District Commissioners and the Town of Amherst Board of Selectmen dated December 21, 1982, or take action relative thereto.

Article II. Question moved and seconded. Article adopted on voice vote.

Meeting adjourned at 9:20 P.M.

BERNICE G. BOOTHROYD, TOWN CLERK  
January 6, 1983

SYNOPSIS OF TOWN MEETING

March 8, 1983

Acting under Warrant for Town Meeting, polls opened at 7:00 A.M. and closed at 7:00 P.M. at the Wilkins School. 885 ballots were cast.

Articles 1 and 2 were by ballot vote.

On Saturday, March 12, 1983 Articles 3 thru 25 were acted upon at Middle School. The meeting was called to order by Moderator Wight at 9:10 A.M. Approximately 75 citizens were present when the meeting opened. Selectmen Perry, Manoogian, Snow, Lown and Arnold along with Attorney Drescher were in attendance.

Article 1 - Selectmen	- Alice E. Arnold	741	votes -	3 yrs.
	Elizabeth Lown	740	"	"
Tax Collect	Barbara H. Landry	841	"	"
Road Agent	Richard Crocker	823	"	1 yr.
Trustee Trust Funds	David T. Ramsay	755	"	3 "
Board of Adjustment	Robert A. Suomala	763	"	5 "
Library Trustee	Blanche Wichman	774	"	1 "
	Nancy Baker	274	"	3 "
	John Moorhouse	473	"	3 "
	Lucy Ramsay	320	"	3 "
	Barbara Wilson	378	"	3 "

## Article 2

Amendment #1                      Withdrawn by Planning Board.

Amendment #2                      Movable Signs

Amending the Zoning Ordinance as proposed by the Planning Board to add to the sign ordinance the prohibition of movable signs, and a requirement that such existing signs be phased out six (6) months after adoption of this amendment.

Yes - 644

No - 192

Amendment #3                      Reference to Hillsborough County Soil Conservation Service Soil Survey.

Amending the Zoning Ordinance as proposed by the Planning Board to change the reference to Hillsborough County Soil Conservation Service Soil Survey of 1981 in the description of Minimum Lot Area contained in the definition of PRD, Article IX, to read "United States Department of Agriculture Soils Survey Interpretation Sheets of 1973, 1975, or 1976".

Yes - 584

No - 201

Amendment #4                      Amending Building Code

Amending Building Code as proposed by the Planning Board for the Town of Amherst to revise and number the entire text and to eliminate typographical, factual, grammatical errors throughout the present code, and to remove sections dealing with oil burners, oils, furnaces, boilers, as these are under the jurisdiction of the Fire Department; to incorporate into the Building Code clear fire resistance requirements for all attached and single family housing units, using National Fire Protection Association Standards; to require fire-resistant self-closing doors between garages and living areas; to replace present wording about chimneys and fireplaces with State adopted (National Fire Protection Association) regulations about chimneys and fireplaces; to require prior inspection of soils material underlying foundations in order to insure solid bearing and structural integrity of the foundation.

Yes - 669

No - 164

## Article 3

Selectman Perry made an amendment to have Articles 8, 9, 11 and 12 taken up before Article 3. Ways and Means in favor. Moved and seconded to change order. Chair received unanimous vote.

Voted to raise and appropriate the sum of \$1,676,248.00 to defray Town charges for the period July 1, 1983 to June 30, 1984. Amendments made by Selectman Perry to reduce Office Expenses to \$85,450.00 and Communications to \$10,961.00 were accepted.

#### Article 4

Voted to give the Selectmen and Town Treasurer the authority to borrow money in anticipation of tax receipts.

#### Article 5

Voted to raise and appropriate the amount of \$35,000 to cover the town's share (10% of total) contracted for 1981, of the relocation of the bridge on Boston Post Road and authorize the withdrawal of said amount from the Bridge Capital Reserve. The posted warrant reads Corduroy Road should be Boston Post Road.

#### Article 6

Voted to authorize the Selectmen to enter into a contract with the State of New Hampshire under the Bridge Aid Program, for the repair of the Merrimack Road Bridge and will further raise and appropriate the sum of \$43,500 to be withdrawn from the Bridge Capital Reserve to cover the town's obligation of 15% of the estimated cost.

#### Article 7

Voted to raise and appropriate the sum of \$7,000.00 to rebuild and resurface the tennis courts at the Middle School and Davis Lane and to authorize the withdrawal of this amount from the Recreation Capital Reserve.

#### Article 8

Voted to raise and appropriate the sum of \$35,000 to replace ambulance #141. The old unit will be disposed of by sale or trade for an estimated amount of \$3,000; the sum of \$20,000 to be withdrawn from the Ambulance Capital Reserve; the sum of \$3,000 to be withdrawn from the Radio Capital Reserve; the sum of \$3,000 to be donated toward the purchase and the balance, not to exceed \$6,000, to be withdrawn from Federal Revenue Sharing Funds.

#### Article 9

Voted to raise and appropriate the sum of \$18,000 to fund the town's share of the first year of a five year lease of a computer to be shared with the School District and to allow sufficient funds to effectuate the change from a service bureau to in-house capability; and to authorize the withdrawal of the amount required for this purpose from Federal Revenue Sharing Funds.



#### Article 10

Voted to authorize withdrawals from the Federal Revenue Sharing Funds for use as offsets against budgeted appropriations in the amount indicated for the following specific purpose:

Winter Maintenance \$33,000

#### Article 11

Withdrawn. Selectman Manoogian moved this article be withdrawn. All voted in favor.

#### Article 12

Voted to raise and appropriate a sum not to exceed \$76,000 for the purpose of establishing or joining a suitable communication service for the town and authorize the Selectmen to investigate and determine the solution which, in their opinion, serves the best interest of the town of Amherst, and further, to authorize the withdrawal of \$18,000 from Federal Revenue Sharing Funds for this purpose.

#### Article 13

Voted to raise and appropriate a sum not to exceed \$12,000 to establish a dental program for the town employees.

#### Article 14

Voted to authorize the Board of Selectmen to enter into a contract on terms deemed in the best interest of the town for the reappraisal of all properties in town and to raise and appropriate the sum of \$120,000 for this purpose.

#### Article 15

Voted to raise and appropriate the sum of \$2,500 to pay the town's share of the cost to monitor Baboosic Lake to determine if a problem with water quality exists and to receive from the study, to be conducted by Nashua Regional Planning Commission, recommended action for the restoration of the lake, should this prove necessary.

#### Article 16

Voted to ratify the boundary agreement between the Board of Selectmen, the Conservation Commission and John and Lorraine Quinlan as to a right of way and easement and authorize the Selectmen to execute the necessary papers. Posted warrant reads Recreation Commission, should be Conservation Commission.

#### Article 17

Voted to raise and appropriate the sum of \$150.00 to support the services rendered by St. Joseph Community Services, Inc., to the elder citizens of Amherst.

#### Article 18

Voted to raise and appropriate the sum of \$5,000 to support the services rendered by the Souhegan Nursing Association to Amherst residents.

#### Article 19

Voted to raise and appropriate the sum of \$1,500 to support the services rendered by the Souhegan Valley Association for the Handicapped to Amherst residents.

#### Article 20

Voted to raise and appropriate the sum of \$1,725 to support the services rendered by the Nashua Regional Mental Health to Amherst residents.

#### Article 21

By Petition. Voted to authorize the Selectmen to sell and convey to the Lincolnwood property owners, one parcel of land identified as Lot 8-83, known as the original common land in the Lincolnwood subdivision approved by the Planning Board, acquired by Tax Collector's deed, for the amount of unpaid taxes, interest and administrative fees.

#### Article 22

By petition. Withdrawn by unanimous vote.

#### Article 23

By petition. Voted to reduce the size of the road right-of-way on Limbo Lane from 100 feet to 50 feet and authorize the Selectmen to take any action to effectuate the foregoing.

#### Article 24

By petition. Voted to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Amherst, New Hampshire, and to the health welfare of the people of Amherst, New Hampshire. These actions shall include:

1. Reduce by at least half the major cause of acid rain, sulfur dioxide emissions, by the year 1990.
2. Conclude negotiations and adopt a treaty with the government of Canada that will commit both nations to the same goal.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional delegation and to the President of the United States.

#### Article 25

By petition. Voted not to ask members of the New Hampshire Congressional delegation to support or co-sponsor a resolution in the United States Congress to:

Request the President of the United States to propose to the Soviet Union that the United States and the Soviet Union adopt a mutual freeze on testing, production and deployment of nuclear weapons and of missiles and new aircraft designed primarily to deliver nuclear weapons, with verification safeguards satisfactory to both countries.

Meeting adjourned at 2:30 P.M.

BERNICE G. BOOTHROYD, TOWN CLERK  
March 18, 1983

# Marriages Registered in the Town of Amherst, N.H.

For the Year Ending December 31, 1983

<u>Date and Place</u>	<u>Name of Bride and Groom</u>	<u>Name of Officiant</u>
Jan. 1, Amherst	John R. Morley Mary M. Sawyer	Hazel Steinbrueck Justice of the Peace
Jan. 14, Amherst	Steven E. Holzman Janet L. LeBlanc	Olav F. Nieuwejaar Clergyman
Jan. 20, Amherst	Waldo J. Kelleigh Janice L. Kehas	Arthur D. Kehas Justice of the Peace
Jan. 21, Amherst	David A. Fagan Janice W. Bunker	Robert H. Rowe Justice of the Peace
Feb. 12, Litchfield	Leander M. Johnson Susan M. Wedge	William J. McCoy Clergyman
Mar. 5, Amherst	Thomas A. Lantry Kathleen B. Fearing	Arnold D. Johnson Clergyman
Mar. 12, Amherst	Gary W. Jordan Jacqueline F. Hoyt	Hazel Steinbrueck Justice of the Peace
Mar. 13, Hollis	Robert R. Carlson Cheryl A. Trenholm	Linda L. Reger Justice of the Peace
Mar. 13, Amherst	Michael J. Riccitelli Evelyn S. Sickler	Bernice G. Boothroyd Justice of the Peace
Apr. 9, Milford	Thomas C. Dadoly Pamela L. LeBlanc	John F. Barrett Clergyman
Apr. 23, Milford	Paul D. Hubert Deborah A. Charland	Steven M. Kucharski Clergyman
May 7, Mont Vernon	James W. MacNeary Janice L. Canova	Thomas R. Hawkins Clergyman
May 20, Amherst	Jack Pimentel Jr. Cheryl E. Morrill	Peter F. Wells Sr. Justice of the Peace
May 28, Milford	Paul D. Delude, Jr. Julie A. Fairchild	John F. Barrett Clergyman
May 28, Amherst	Peter P. Edwards Joanne M. Reger	Arnold D. Johnson Clergyman
June 4, Amherst	Paul W. Lindahl Gwen E. Kennedy	Arnold D. Johnson Clergyman
June 24, Amherst	Richard W. Hale Linda A. Jordan	William K. Phillips Justice of the Peace
June 24, Amherst	Ronald M. Rosenblum Carlen S. Schippers	William K. Phillips Justice of the Peace
June 25, Amherst	Robin S. Tullis Leslie A. MacDonald	Arnold D. Johnson Clergyman
June 25, Milford	Eric M. Thunberg Lee A. Gardner	William B. Wylie Clergyman
July 1, Amherst	William F. Dirubbo Gloria R. Gagnon	Valerie C. Raudonis Justice of the Peace
July 2, Milford	David H. Goodwill Anita Buselli	Gloria C. Houle Justice of the Peace
July 2, Nashua	Scott William Fedas Doreen D. Dufresne	Leo Lefebvre Clergyman
July 9, Amherst	Robert R. Blackney, Jr. Donna M. Mattson	A. Kenneth Olsen Clergyman
July 16, Goffstown	John J. McCarthy Jr. Cathy Jane Cook	Luke Gagne OSB Clergyman

<u>Date and Place</u>	<u>Name of Bride and Groom</u>	<u>Name of Officiant</u>
July 16, Milford	Gordon J. Huntington Charlene E. Reynolds	Daniel W. Ferry Clergyman
July 16, Merrimack	Philip R. Germain Valerie A. Bradis	Sally A. Bouchard Justice of the Peace
July 23, Manchester	Paul W. Hoff Selma E. Naccach	John P. Potter Clergyman
July 28, Amherst	Jeffrey A. Smith Lois M. Boothroyd	A. Kenneth Olsen Clergyman
July 30, Amherst	William J. Augello Joyce Pushee	Arnold D. Johnson Clergyman
Aug. 6, Londonderry	Peter A. Budni Anne P. McGill	Thomas Bresnahan Clergyman
Aug. 13, Manchester	Mark A. Randlett Deborah A. Ledoux	Daniel K. Poling Clergyman
Aug. 19, Amherst	Kenneth J. Jameson Brenda L. Scott	Jack J. Catalano Jr. Clergyman
Aug. 20, Milford	Paul A. Young Anne Allwarden	Steven M. Kucharski Clergyman
Aug. 27, Amherst	Joseph J. Helbick, Jr. Kim B. Huckabee	Arnold D. Johnson Clergyman
Aug. 27, Amherst	Arthur S. Hladik Jr. Kathryn A. Webb	Arnold D. Johnson Clergyman
Sept. 3, Amherst	Linwood H. Getchell Marie E. Lavoilette	Joyce E. McCaffery Justice of the Peace
Sept.10, Durham	Timothy P. Shea Robin S. Richman	Harold C. Criswell, Jr. Clergyman
Sept.10, Milford	Allan R. Brown Penny I. Walker	David L. Clarke Clergyman
Sept.10, Amherst	Frank C. Stama Anne M. Tinnon	Arnold D. Johnson Clergyman
Sept.10, Chichester	John F. Hodgdon Marilyn F. Hartshorn	H. Franklin Parker Clergyman
Sept.10, Milford	Laurence C. Clark Nancy E. Driscoll	Edward J. Charest Clergyman
Sept.16, Amherst	Daniel E. Labounty Patricia M. Burke	John F. Barrett Clergyman
Sept.17, Amherst	John B. MacMillan Jeanne M. Davis	Arnold D. Johnson Clergyman
Sept.30, Milford	Nicholas J. SanMartino Jr. Beth Ann Weber	May C. Gaffney Justice of the Peace
Oct. 8, Milford	Eric Jensen Helen A. Morrison	Steven M. Kucharski Clergyman
Oct. 8, Amherst	Thomas R. Borkowski Lucia C. Humes	Olav Nieuwejaar Clergyman
Oct. 8, Amherst	John C. Richards Mary L. Luongo	Marie Grella Justice of the Peace
Oct. 29, Milford	Richard A. Frost Donna R. Rougeau	Gerald N. Scribner Clergyman
Nov. 24, Amherst	William M. Healy Sheila J. Cox	Richard A. Mitchell Justice of the Peace
Dec. 15, Nashua	Thomas A. Bently Catherine M. Pelletier	Joyce E. McCaffery Justice of the Peace

Births Registered in the Town of Amherst, N. H.

For the Year Ending December 31, 1983

<u>Date and Place</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Name of Mother</u>
1983			
Jan. 5, Nashua	Kristine Nicole Dery	David Peter Dery	Lisa Mary Minoughan
Jan. 8, Nashua	Peter Alan Arsenault	Alan Leonard Arsenault	Virginia Lucille Poulain
Jan. 14, Peterborough	Steven Andrew Conaway	John Henry Conaway	Mary Ann Therese Denzler
Jan. 18, Nashua	Sarah Elizabeth Cannon	Dennis Gerard Cannon	Jean Leslie Peterson
Jan. 21, Nashua	Elizabeth Anne Akerson	Stuart Abbott Akerson	Pamela Sue Goodwin
Jan. 21, Nashua	Christopher Douglas Kayser	Charles Douglas Kayser, III	Marcia Gould
Jan. 26, Nashua	Ryan Renninger Morse	Burton Stephen Morse	Nancy Ann Erb
Jan. 31, Danvers, MA	Nicole Victoria Smith	Stanley Francis Smith	Sandra Mae Slowik
Feb. 1, Manchester	Jason William Edwards	Kenneth George Edwards	Claudette Routhier
Feb. 11, Amherst	Anne Patience Baker	Thomas Judson Baker	Katharine Patricia Dean
Feb. 12, Nashua	Emily Stephenie Pollak	Thomas Michael Pollak	Melissa Stephenie Katsigianis
Feb. 15, Nashua	Kristin Marie Mercurio	Thomas Rowe Mercurio	Yvette Irene Twining
Feb. 22, Nashua	Jennifer Marie Martin	Philip John Martin	Joan Frances Delisio
Feb. 27, Manchester	Bronwyn Anne Ryan	Sean Patrick Ryan	Linda Johnette Fuentesco
Feb. 27, Peterborough	Cassandra Jean Potter	Seth Collidge Potter	Roberta Jean Long
Mar. 2, Melrose, MA	Kerry Louise Hasselbrack	Kenneth Thomas Hasselbrack	Roberta Teresa Devereaux
Mar. 3, Nashua	Amy Nicole Lammers	Keith Arlin Lammers	Mary Lynn Dzurina
Mar. 4, Nashua	Justin Francis Ovens	Louis Alfred Ovens, Jr.	Marjorie Louise Butler
Mar. 18, Nashua	Michelle Christine Langlois	Michael Arthur Langlois	Sandra Ruth Almonte
Mar. 21, Nashua	Scott Christopher Marshall	James Calvin Marshall, Jr.	Linda Jo Cobden
Mar. 21, Manchester	Ryan Leila Smyser	Norman Stanley-Fowler Smyser	Valerie Jean Moore
Mar. 23, Nashua	Leslie Dianne Baron	David George Baron	Susan Denice McLain
Mar. 26, Nashua	Patrick James Sullivan	Ernest Richard Sullivan	Michelle Anne Perreault
Mar. 26, Nashua	Benjamin Harris Pushee	David Miles Pushee	Joan Linda Chadwick
Apr. 1, Peterborough	Ronald Connolly Berry	Ronald Raymond Berry	Mary Catherine Connolly
Apr. 7, Nashua	Aleyah Faiza Ashour	Tahsin Abdulla Ashour	Gail Leslie Sanford
Apr. 7, Nashua	Courtney Anne Stein	William John Stein	Rob-Ann Garfinkle
Apr. 7, Nashua	Timothy Charles Lockwood	Donald Mark Lockwood	Phyllis Ann Brown
Apr. 13, Nashua	Sara Katherine Menegoni	Francis Joseph Menegoni	Cynthia Gail Maverick
Apr. 15, Nashua	Caitlin Adele Pyne	John Lemuel Pyne, III	Paula Jeanne Dodson

<u>Date and Place</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Name of Mother</u>
Apr. 21, Nashua	Jennifer Lynn Shaughnessy	Kevin Francis Shaughnessy	Jayne Leslye Byrnes
Apr. 28, Nashua	Aubrey Kathryn Dukes	Jerry Alan Dukes	Rita Ann Rozelle
May 3, Nashua	Megan Elizabeth Hinners	Allen Herbert Hinners	Margaret Ann Ovsenik
May 8, Nashua	Erin Foley	Neal George Foley	Linda Corrigan
May 8, Nashua	Colleen Foley	Neal George Foley	Linda Corrigan
May 11, Nashua	Kathlyn Elizabeth Coughlan	Stephen William Coughlan	Catherine Jo Butler
May 13, Nashua	Thomas Michael Nolan	Stephen Arthur Nolan	Irene Victoria Irving
May 13, Nashua	Eric Scott Ferrari	Marino Ferrari	Cathy Anne Culveyhouse
May 17, Concord	Carissa Elsbeth Scenna	Leslie Scenna	Susan Elsbeth Koppenhoffer
May 26, Peterborough	Christopher Glenn Eaton	Matthew Henry Eaton	Seonaid Edith Catherine Legge
June 5, Manchester	Kaitlin Whitney Le Moine	Norman Paul Le Moine	Kathleen Patricia Strzemilowski
June 9, Nashua	Eric Paul Johnson	David Richard Johnson	Ki Nam Yi
June 12, Nashua	Michael Darryl Rossignol	Darryl Michael Rossignol	Kimberly Joyce Davis
June 17, Nashua	Nicholas Digeronimo	David Michael Digeronimo	Kathleen McLaughlin
June 22, Nashua	Daniel Richard Vachon	Richard Paul Vachon	Debbie Marie Flanders
June 28, Nashua	Daniel Paul Trapp	David Paul Trapp	Kristin Niqua Darsee
June 30, Nashua	Dorothy Vohr	Thomas Dodge Vohr	Madeline Elizabeth Gerken
July 1, Nashua	Elizabeth Vohr	Thomas Dodge Vohr	Madeline Elizabeth Gerken
July 1, Nashua	William Vohr	Thomas Dodge Vohr	Madeline Elizabeth Gerken
July 2, Nashua	Michael John Rotch	John McLane Rotch	Jean Carol Young
July 21, Nashua	Joshua Allyn Gagnon	Carl Denis Gagnon	JodyJaye Farrer
July 28, Nashua	Jennifer Anne Larkin	Stephen Joseph Larkin	Kay Stelmach
Aug. 4, Nashua	Jesse Richard Comolli	Richard Peter Comolli	Gloria Suzanne Caron
Aug. 14, Nashua	Sara Megan Sommers	Thomas John Sommers	Marcia Ducas
Aug. 26, Nashua	David James Pawlowski	Frank Louis Pawlowski	Nancy Ellen Farnham
Sept. 4, Nashua	Tiffany Dawn Mynahan	Francis Stephen Mynahan	Rita Claire Roux
Sept.19, Nashua	Daniel Lowell Gardner	Peter Alston Gardner	Robin Ilene Beveridge
Sept.24, Nashua	David Herrick Curran	Gerald Leslie Curran	Jane Brookfield
Sept.29, Nashua	Todd Alan McCaslin	Edward Alan McCaslin	Kimberley Lynne Curthoys
Oct. 3, Nashua	Nicholas Emery Fried	Robert Fried	Carolyn C. Belman
Oct. 13, Nashua	Whitney Brooke Miller	Miles R. Miller	Kristine B. Gates
Oct. 20, Concord	Patrick Hartman Duggan	James E. Duggan	Helen J. Hartman
Oct. 28, Nashua	Melissa Murray	Ronald C. Murray	Christine M. Cook
Oct. 29, Manchester	Jennifer Dianne Fine	Louis Fine	Dianne C. Kaupang
Nov. 10, Nashua	Adam Clifford Moody	Eugene R. Moody	Pamela J. Spaulding

<u>Date and Place</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Name of Mother</u>
Nov. 21, Nashua	Christie Joy Everett	Craig A. Everett	Janet E. Hall
Nov. 24, Nashua	Graham Morrison Bailey	Eric L. Bailey	Ann C. Thomes
Nov. 25, Nashua	Ashley Elizabeth Murch	Frederick C. Murch	Kim I. Mercier
Nov. 30, Nashua	John Norman Fuller Jr.	John Norman Fuller	Melissa L. Weller
Dec. 13, Nashua	Matthew Gary Kopka	Gary J. Kopka	Diane L. Gaudet
Dec. 19, Nashua	Laura Christine Dodd	Charles W. Dodd	Anne M. McPartland
Dec. 19, Nashua	Lacey Alexis Stickney	James W. Stickney	Tammy A. Stone
Dec. 27, Manchester	John Keleher Walter	Edward L. Walter	Jamie Elizabeth Keleher
Dec. 27, Nashua	William David Luther, II	William D. Luther, I	Denise M. Ferrara



Deaths Registered In The Town Of Amherst, N. H.  
For The Year Ending December 31, 1983

<u>Date and Place</u>		<u>Name of Deceased</u>	<u>Age</u>	<u>Name of Father</u>	<u>Name of Mother</u>
<u>1981</u>					
Nov. 12,	Nashua	Walter R. Walker	82	Benjamin B. Walker	Clara M. Ames
<u>1983</u>					
Jan. 5,	Nashua	Robert H. Prew	71	Peter Prew	Theresa Healey
Jan. 19,	Boston, MA	Marie G. Vinsel	53	Mason J. Grace	Elizabeth Philbin
Jan. 31,	Burlington, VT	Ruth M. Bristol	84	Charles A. Malley	Mary Ellen Smith
Feb. 7,	Nashua	Ernest E. Doane	92	Elisha Doane	Margaret Laffond
Feb. 12,	Amherst	Sherman E. Stevens	69	Samuel D. Stevens	Ellie M. Chivell
Feb. 15,	Manchester	Margaret McLaughlin	80	Robert Paton	Martha Walker
Feb. 19,	Amherst	Jeannette McNamara	59	John Elliott	Ariel McNeil
Apr. 5,	Nashua	Richard T. Benoit	57	Ernest Benoit	Mary Walker
Apr. 6,	Manchester	Alan Hovey	87	Freeland E. Hovey	Emma M. Jacobson
May 9,	Milford	Theodore R. Taborne	78	Unknown	Unknown
May 16,	Nashua	Giles T. Jutras	75	Hornides Jutras	Monique
May 19,	Nashua	Lois M. Weber	47	William R. Witte	Mae Gibney
May 21,	Nashua	Raymond D. Ouellette	59	Dominique Ouellette	Laura Gaudette
May 24,	Manchester	Robert W. Seamans	79	Frank M. Seamans	Helen
June 15,	Nashua	Norval E. Albritton	60	Fulton Albritton	Margaret B. Wadsworth
July 1,	Nashua	Dorothy Vohr	2 hrs	Thomas D. Vohr	Madeline E. Gerken
July 1,	Nashua	Elizabeth Vohr	1 hr	Thomas D. Vohr	Madeline E. Gerken
July 1,	Nashua	William Vohr	2 hrs	Thomas D. Vohr	Madeline E. Gerken
July 4,	Amherst	Ruth E. Hayward	71	Shirley E. Fisher	Maizie Thomas
July 25,	Manchester	Mabel Hailey	82	Layton	Carrie C. Hess
Aug. 5,	Nashua	James O. Cates	53	Leon Cates	Sarah Cole
Aug. 17,	Boston, MA	Mary R. Green	75	Henry Reintges	Annie M. Daley
Aug. 28,	Manchester	Richard M. Hanson	65	Maurice Hanson	Evangeline Leveronis
Sept. 2,	Manchester	Kenneth B. Scott	70	Thomas Scott	Blanche Powell
Sept. 6,	Exeter	William C. Stonebreaker	73	Edward Stonebreaker	Bertha Meyers
Sept. 17,	Amherst	George E. Burke	60	Hugh Burke	Loretta
Sept. 20,	Amherst	Ethel M. Carlson	86	Frank Hardes	Minnie
Sept. 20,	Amherst	Karl R. Stone	68	Thompson Stone	Ethel Rossiter
Sept. 22,	Amherst	Edwin L. Baker	57	Lawrence E. Baker	Mildred C. Garland
Sept. 29,	Amherst	Chester B. McGrath Jr.	59	Chester B. McGrath Sr.	Ollie Paro

<u>Date and Place</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Name of Father</u>	<u>Name of Mother</u>
Oct. 7, Manchester	Louis P. Girrrior	77	Joseph Girrrior	Mary Ann Fitzgerald
Oct. 28, Nashua	Helen Behr	89	Percy C. Pell	Louisa May
Nov. 14, Peterborough	Agnes Powers	84	James Sherman	Stella Austin
Dec. 3, Nashua	Mary E. Berwick	74	James Whitney	Mary Purcell
Dec. 8, Nashua	Phyllis A. Banks	56	William Garniss	Beatrice Johnstons
Dec. 17, Manchester	Marie B. Morley	80	Lazarre Daigle	Delvina Gregoire
Dec. 19, Manchester	John C. Green	82	Simeon T. Green	Ellen J. Heath

Brought From Away And Buried In Amherst, N. H.

<u>Date and Place of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Name of Cemetery</u>
Dec. 7, Sarasota, FL 1982	Dewey T. White	74	Meadowview
Dec. 28, Nashua, N.H. 1983	Charles H. Atkinson	69	Meadowview
Jan. 1, Nashua, N.H.	Anna J. White	85	Meadowview
Feb. 15, Concord, N.H.	Lester B. Barron	83	Meadowview
Mar. 12, Milford, N.H.	Margaret M. Ansaldo	78	St. Patricks
Mar. 26, Nashua, N.H.	Thelma W. Atkinson	69	Meadowview
Apr. 4, Haverhill, MA	Annie M. Spano	85	St. Patricks
Apr. 4, Boscawen, N.H.	Nell Starrett		Meadowview
Apr. 10, Nashua, N.H.	Helen F. Brahaney	82	St. Patricks
Apr. 23, Dover, N.H.	William J. Cain	94	St. Patricks
May 30, Nashua, N.H.	Danielle A. Van Jacks	1 Month	Meadowview
June 18, Hanover, N.H.	Jessie F. Trow	81	Meadowview
June 26, Nashua, N.H.	Harry D. Lowd	78	Meadowview
July 26, Nashua, N.H.	David Dillon	50	St. Patricks
Oct. 7, Manchester, N.H.	Joseph V. Macklin	56	Meadowview
Nov. 10, Nashua, N.H.	Earl C. Taborne	39	Meadowview
Nov. 21, Eustis, FL	Charles R. Iles		Meadowview

I hereby certify that the foregoing returns are correct according to the best of my knowledge.

BERNICE G. BOOTHROYD, Town Clerk

IN MEMORY OF THOSE WHO FAITHFULLY  
SERVED THE  
TOWN OF AMHERST

Robert H. Prew

Highway Safety Commission

Chester B. McGrath, Jr.

Zoning Administrator

## TOWN OF AMHERST AUDIT

November 30, 1983

To the Board of Selectmen  
Town of Amherst, NH

The Town of Amherst engaged us to conduct an examination of the financial statements of the Town, as of June 30, 1983 and for the year then ended. In connection with the examination, we have completed a study of the Town's internal controls. Accounting controls bear directly upon the reliability of financial records and require evaluation by the auditor. By definition, accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with and relate directly to the safeguarding of assets and the reliability of financial records. They generally include such controls as the system of authorization and approval, separation of duties concerned with operations or asset custody, physical control over assets, and internal auditing. The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition and as to the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the costs of a system of internal control should not exceed the benefits derived, and also recognizes that the valuation of these factors necessarily requires estimates and judgements by the Town.

We did not perform a comprehensive study for the purpose of submitting detailed recommendations; however, as a result of our study, we did notice certain areas where internal controls and procedures could be strengthened or improved. These observations are set forth in the following pages.

Although the purpose of this letter is to indicate constructive criticisms and recommendations for improvement, we also noted many positive aspects of the Town's financial management and procedures which are not set forth in this report. A review of this type places greater emphasis on findings of a critical nature. Therefore, to put our comments in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management, but may be due to factors outside the control of the Town's personnel, such as organizational restrictions and budgetary limitations. Accordingly,

this letter should not be considered all inclusive of the areas where improvements might be achieved.

### Computer Implementation

During the course of our engagement the Town was involved in implementing a new computer and the financial records were being transferred to the new system. After performing a very limited review of the new system, we noticed several internal control problems associated with the new software. Our observations were discussed with a representative from the company installing the computer who assured us that all such problems could be easily reconciled.

We recommend that the Selectmen and the computer committee remain in close contact with the Town personnel during the conversion period. By working together, intended results from automation should be obtained. We further recommend that a special study of the internal controls associated with the new system be done soon after the implementation is completed. The study would assure Town officials that adequate protection of the Town's assets and financial records are being maintained.

### Establish an Off-Site Storage Facility for Back-up Programs, Data Files, and Documentation

No provision for an off-site storage area for the new computer programs, data files, and documentation has been established. If physical damage were to occur to the Town Hall, all computer programs, data files and system documentation might be destroyed. Records pertaining to payroll, general ledger, resident tax census, and annual property tax information could be lost.

We also recommend that the current version of source programs, their associated documentation and system documentation be stored in a secure location separate from the main building. A system of rotating backup tapes to this off-site storage area should also be established.

### Chart of Accounts

The Town's chart of accounts appears to be excessive, especially with regards to expenditures.

Rather than maintaining so many accounts, a few summary accounts would be adequate and in a summarized form, more meaningful. The process of coding invoices would be greatly simplified if the various departments were responsible for fewer and more common known accounts.

### Verification of Vendor Invoices

In our testing we detected some invoices approved for payment by the Town which had no verifiable indication of being tested for mathematical accuracy by Town personnel. In addition, not all invoices were signed by department heads, indicating approval for payment.

We recommend that all invoices be verified for mathematical accuracy by a responsible department head. This verification should be indicated on the invoice using tic marks, initials or other symbols. In addition, the Selectmen should strictly enforce the requirement that all invoices be signed by department heads. These procedures place greater assurance that the correct amount will be paid and that the department head is satisfied with the goods or services received.

### Bills Payable Form

We have observed that departments do not fill out bills payable listing forms. Instead, vendor invoices are simply forwarded to the Selectmen's Office for processing. A bills payable listing form lists all invoices to be paid and serves the following purposes:

- Summarizes all vendor invoices which have been formally approved for payment by a respective department head.
- Categorizes invoices by account.
- Serves as a permanent record of disbursements for each department.
- Provides an overall control for the Town in the preparation of a manifest.

We believe the use of a bills payable listing form by the various Town departments would serve a useful control function and should therefore be used by each department in processing invoices for payment. We further suggest that after the manifest has been prepared, personnel in the Selectmen's Office should reconcile the totals indicated on the bills payable listing reports processed with the check totals drawn per the manifest. This system would increase the efficiency associated with vendor invoice processing without sacrificing any of the controls which are presently in effect.

### Authorization of Manifests

Our testing disclosed that occasionally checks are issued before authorization of the manifest by the Selectmen, especially for the "manual check" manifest. In addition, some manifests reflect no authorization at all. This most commonly occurs when there are more than one manifest to be approved. Although all manifests are probably reviewed by the Selectmen, only one is signed. We recommend that each manifest be appropriately authorized before any checks are issued. This will insure that all manifests are reviewed and approved by Town Selectmen before the checks are issued.

### Implementation of an Encumbrance System

The Town does not use the encumbrance method of accounting. By encumbering, a reduction in appropriation balances is recorded immediately when funds are committed (upon issuance of an approved purchase order).

We recommend that the Town consider implementing an encumbrance system. The new computer system can easily accommodate this improvement. The main advantage of the encumbrance system is that expenditures for goods and/or services are controlled at the earliest point, that is, when the order is placed, thus reducing the possibility of budget overruns. Interim reports would be more meaningful as budgets would be compared to actual expenses plus total orders outstanding. This method would also provide documentary evidence of the Town's outstanding purchase orders and liabilities at year end.

### Tax Receivable Records

Excessive time was required at the close of the fiscal year for reconciling the detailed outstanding property and resident taxes to the related general ledger control accounts. This was due to the lack of adequate updated cash receipt and warrant reports from the computer service bureau. These reports were not made available to the Town on a timely basis.

We recommend that the Town obtain these reports from the Service Bureau on a monthly basis until such time that the tax records are maintained on the Town's own computer. By reviewing these reports monthly, errors can be detected and adjusted immediately.

### Standardizing Tax Abatements

During our review of the controls over the granting of tax abatements, we noted the absence of documentation supporting the validity and approval by a responsible official of resident and property tax abatements.

The current procedures require that a taxpayer request an abatement in writing by a letter to the Selectmen. The Selectmen then either approve or disapprove the abatement and the taxpayer is informed of the decision. Periodically, a list of all approved abatements is prepared and signed by the Selectmen as a permanent record.

We recommend that a standard abatement form be established which documents pertinent facts about each abatement. Taxpayers would complete a special section of the abatement request form, explaining the reason for the request. The form would then be approved or disapproved by the Selectmen, reasons noted, then signed. One copy of the form would be returned to the taxpayers for their records, the other filed in a binder for Town records. The approved abatement forms should then be recorded in a journal which contains categories for type of tax and year of levy. The journal will allow the Selectmen to review the status of all approved abatements in one summary as well as serve as an audit trail for verifying abatement transactions in the Town's financial records.

### Cash Receipt Vouchers

A cash receipt voucher summarizes a day's cash receipts. It is usually prepared by the Tax Collector, Town Clerk, or personnel in the Selectmen's Office. In order for the Treasurer and personnel in the Selectmen's Office to update their respective records, it is necessary that each obtain a copy of the voucher. This means that the vouchers must be duplicated from up to four times by the originator.

We recommend that the cash receipt vouchers be prepared on pre-printed NCR forms so that two copies will automatically be prepared when the original is written. These copies can be distributed to the Treasurer and Selectmen's Office. This should reduce the effort required to prepare the vouchers and also help ensure that all parties are updating their records with the same information.

### Cash Receipt Source Documents

Cash receipt source documents consist of cash receipt journal vouchers which are filed loosely in manila folders in the Selectmen's office by month.



We recommend that all cash receipt vouchers be filed chronologically by date in a more permanent binder. This would become a source document for the cash receipts journal and would be maintained as a permanent record in the Selectmen's Office. All entries in the cash receipts journal could be easily traced to this binder. The implementation of a cash receipts source binder would reduce the risk of losing any of the cash receipt vouchers, and, in addition, would simplify the routine task of referring to the vouchers.

#### General Journal Source Documents

A general journal is a book of original entry and provides an audit trail for all transactions not captured by other special purpose journals. The source documents for the general journal are journal vouchers. Currently, these journal vouchers are filed with cash receipt vouchers in monthly manila folders in the Selectmen's Office.

We recommend that these journal vouchers be filed chronologically in a separate binder. Also, is important that an appropriate explanation be included after each adjustment to provide an understandable audit trail.

The implementation of a formal binder for general journal source documents would reduce the effort involved when referring to the adjusting journal entries and would increase the efficiency of the audit trail if appropriate explanation were included with each adjustment.

#### Implementation of Insurance Register

Although insurance policies are being filed in one central location, we believe an insurance register containing summary as well as detailed information would prove beneficial to the Selectmen in evaluating and reviewing coverage and costs.

We recommend that an insurance register be established and filed in a separate location from the actual insurance policies.

#### Fixed Asset Accounting

Municipalities in New Hampshire have historically not maintained formal records of their fixed assets and have not reflected their cost in the Town's financial statements. As a result, substantial assets which belong to the Town are not reported and the Town lacks an effective tool for making management decisions regarding the investment in these assets.

A comprehensive listing of the Town's fixed assets by type and location would provide a basis for long-range capital planning, establish management control over the use and custody of the assets, and assist in assessing the full cost of a given operation. This listing would also be helpful in evaluating insurance needs and establishing the basis for insurance claims. To the extent that individual departments maintain asset records, the effort involved in developing a Town-wide inventory would be lessened.

The Town has already done a majority of the work involved in obtaining detailed lists of fixed assets. However, the lists that were prepared by the various department heads were not consistent in the format of reporting because some Departments reported more detail than others.

We recommend that a standard form for listing fixed assets be established and given to each department head to complete. The completed forms should then be posted to the Town's computer.

While the implementation of this recommendation would entail a substantial effort, effective planning and the cooperation of the department heads will mitigate the first-time-through effort. The continuing maintenance of this data on the computer (e.g., future additions, retirements, etc.) is a relatively straightforward task.

\* \* \* \* \*

This letter summarizes the major areas of internal control weaknesses and potential systems improvement that came to our attention in the review of internal control performed in connection with the audit of the financial statements for the year ended June 30, 1983.

After you have had an opportunity to consider our findings and recommendations, we shall be pleased to discuss them further with you. We would like to thank you and your staff, and especially Mrs. Landry, for the cooperation and courtesy given to our firm during the course of the engagement.

Very truly yours,

Melanson Professional Association



OFFICE HOURS of TOWN OFFICERS

Selectmen

Town Hall, Monday Evenings, 7:30 p.m.

Selectmen's Secretary

Town Hall, Monday thru Friday, 9:00 a.m. to 3:00 p.m.

Town Clerk

Town Hall, Monday thru Friday, 9:00 a.m. to 3:00 p.m.  
Monday evenings, 7:00 to 9:00

Tax Collector

Town Hall, Monday thru Friday, 9:00 a.m. to 3:00 p.m.  
Monday evenings, 7:00 to 9:00

Zoning Administrative Official

Town Hall: Monday thru Friday 8:00 a.m. to 12 noon  
Monday evenings, 7:00 to 9:00

Library

Main Street - Mon. & Tues	1:00 p.m. to 9:00 p.m.
Wed. & Thurs.	10:00 a.m. to 9:00 p.m.
Friday	1:00 p.m. to 5:00 p.m.
Saturday	10:00 a.m. to 4:00 p.m.
Summer Hours	10:00 a.m. to 12:30 p.m.
Sunday	1:00 p.m. to 4:00 p.m.
	September thru June

Children's Library closes at 8:00 p.m. Mon-Thurs.

General Information

Town Office Telephones	673-6041 and 673-6048
Town Clerk - Tax Collector	
Selectmen - Recreation Director	
Zoning Administrator	
Fire Chief	673-2934
Road Agent	673-1293
Highway Department	673-2317
Police Department	673-4900
Civil Preparedness-Roy Maston	673-4803
Library	673-2288

Souhegan Regional Landfill - Route 101

Dump Sticker Required

Open Tuesday, Thursday, 9:00 a.m. to 5:00 p.m.  
Saturday, 8:00 a.m. to 5:00 p.m.

For Police or any Emergency

673-4900

To Report a Fire

673-3131